Section 9

Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the federal government. The fiscal data cover taxes, other receipts, outlays, and debt. The principal sources of fiscal data are the *Budget of the United States Government* and related documents, published annually by the Office of Management and Budget (OMB), and the U.S. Department of the Treasury's *United States Government Annual Report* and its *Appendix.* Detailed data on tax returns and collections are published annually by the Internal Revenue Service. The personnel data relate to staffing and payrolls. They are published by the Office of Personnel Management and the Bureau of Labor Statistics. Data on federally owned land and real property are collected by the General Services Administration and presented in its annual "Federal Real Property Report."

Budget concept—Under the unified budget concept, all federal monies are included in one comprehensive budget. These monies comprise both federal funds and trust funds. Federal funds are derived mainly from taxes and borrowing and are not restricted by law to any specific government purpose. Trust funds, such as the Unemployment Trust Fund, collect certain taxes and other receipts for use in carrying out specific purposes or programs in accordance with the terms of the trust agreement or statute. Fund balances include both cash balances with the Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. Prior to 1985, the budget totals, under provisions of law, excluded some federal activities—including the Federal Financing Bank, the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors insurance and the federal disability insurance trust funds) off-budget. Though social security is now off-budget and, by law, excluded from coverage of the congressional budget resolutions, it continues to be a federal program.

Receipts arising from the government's sovereign powers are reported as governmental receipts; all other receipts; i.e., from business-type or market-oriented activities, are offset against outlays. Outlays are reported on a checks-issued (net) basis (i.e., outlays are recorded at the time the checks to pay bills are issued).

Debt concept—For most of U.S. history, the total debt consisted of debt borrowed by the Treasury (i.e., public debt). The present debt series includes both public debt and agency debt. The *gross federal debt* includes money borrowed by the Treasury and by various federal agencies; it is the broadest generally used measure of the federal debt. *Total public debt* is covered by a statutory debt limitation and includes only borrowing by the Treasury.

Treasury receipts and outlays—All receipts of the government, with a few exceptions, are deposited to the credit of the U.S. Treasury regardless of ultimate disposition. Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress.

The day-to-day cash operations of the federal government clearing through the accounts of the U.S. Treasury are reported in the *Daily Treasury Statement.* Extensive detail on the public debt is published in the *Monthly Statement of the Public Debt of the United States.*

Budget receipts such as taxes, customs duties, and miscellaneous receipts, which are collected by government agencies, and outlays represented by checks issued and cash payments made by disbursing officers as well as government agencies

are reported in the *Daily Treasury Statement of Receipts and Outlays of the United States Government* and in the Treasury's *United States Government Annual Report* and its *Appendix.* These deposits in and payments from accounts maintained by government agencies are on the same basis as the unified budget.

The quarterly *Treasury Bulletin* contains data on fiscal operations and related Treasury activities, including financial statements of government corporations and other business-type activities.

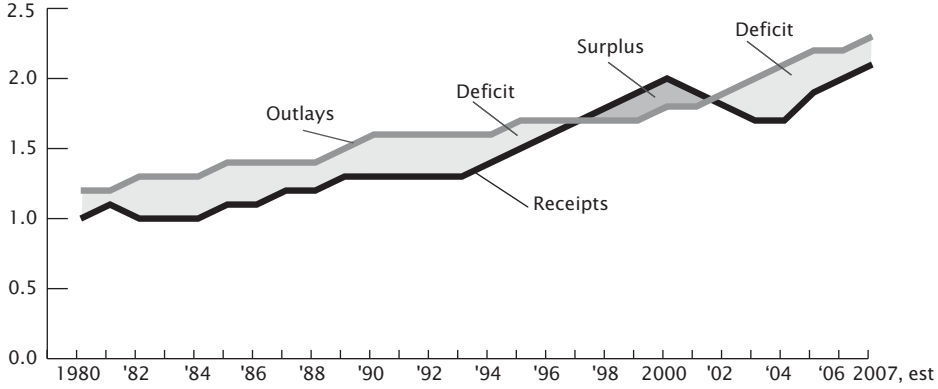
Income tax returns and tax collections—Tax data are compiled by the Internal Revenue Service of the Treasury Department. The annual *Internal Revenue Service Data Book* gives a detailed account of tax collections by kind of tax. The agency's annual *Statistics of Income* reports present detailed data from individual income tax returns and corporation income tax returns. The quarterly *Statistics of Income Bulletin* presents data on such diverse subjects as tax-exempt organizations, unincorporated businesses, fiduciary income tax and estate tax returns, sales of capital assets by individuals, international income and taxes reported by corporations and individuals, and estate tax wealth.

Employment and payrolls—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the federal government, except the Central Intelligence Agency, the National Security Agency, and the Defense Intelligence Agency. Employment figures represent the number of persons who occupied civilian positions at the end of the report month shown and who are paid for personal services rendered for the federal government, regardless of the nature of appointment or method of payment. Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated annual leave of employees who separate from the service. Since most federal employees are paid on a biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap.

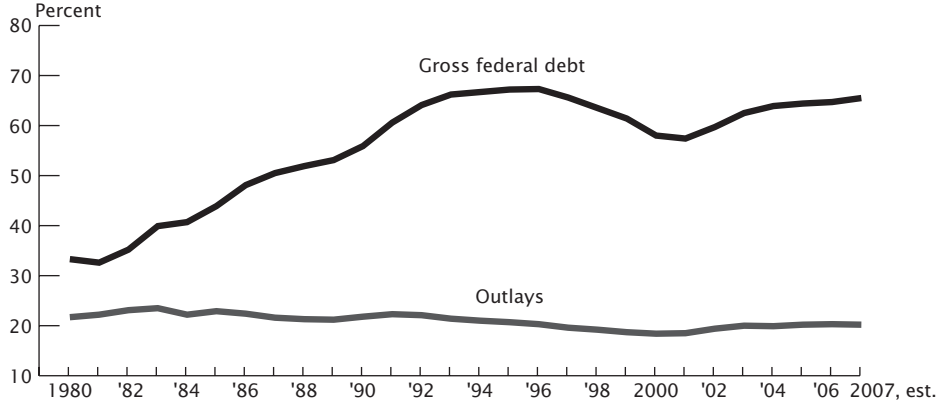
Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends.* It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment by geographic area; reports on salary and wage distribution of federal employees are published annually. General schedule is primarily white-collar; wage system primarily blue-collar. Data on federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review* and in Employment and Earnings and by the U.S. Census Bureau in its annual publication *Public Employment.*

Figure 9.1
Federal Budget Summary: 1980 to 2007

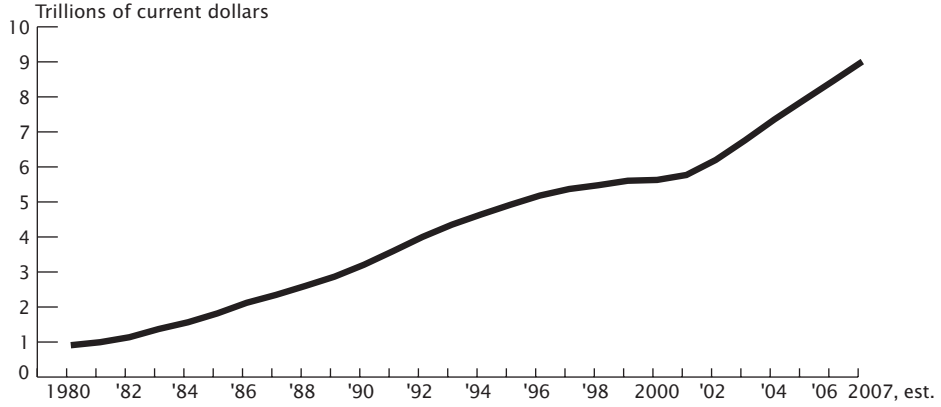
Receipts, outlays, and surplus or deficit
Trillions of constant (2000) dollars



Outlays and federal debt as a percent of gross domestic product (GDP): 1980 to 2007
Percent



Gross federal debt: 1980 to 2007
Trillions of current dollars



Source: Charts prepared by U.S. Census Bureau. For data, see Table 455 & 456.

Table 455. **Federal Budget—Receipts and Outlays: 1960 to 2007**

[**92.5 represents $92,500,000,000). For fiscal years ending in year shown;** see text, Section 8. See also headnote, Table 457]

Fiscal year	In current dollars (bil. dol.)			In constant (**2000**) dollars (bil. dol.)			As percentage of GDP [1]		
	Receipts	Outlays	Surplus or deficit (–)	Receipts	Outlays	Surplus or deficit (–)	Receipts	Outlays	Surplus or deficit (–)
1960	92.5	92.2	0.3	528.5	526.8	1.7	17.9	17.8	0.1
1970	192.8	195.6	–2.8	815.9	828.0	–12.0	19.0	19.3	–0.3
1980	517.1	590.9	–73.8	1,028.3	1,175.1	–146.8	19.0	21.7	–2.7
1985	734.1	946.4	–212.3	1,082.6	1,395.7	–313.1	17.7	22.9	–5.1
1986	769.2	990.4	–221.2	1,107.3	1,425.7	–318.4	17.4	22.4	–5.0
1987	854.4	1,004.1	–149.7	1,196.1	1,405.7	–209.6	18.4	21.6	–3.2
1988	909.3	1,064.5	–155.2	1,235.6	1,446.5	–210.9	18.2	21.3	–3.1
1989	991.2	1,143.8	–152.6	1,298.9	1,498.9	–200.0	18.4	21.2	–2.8
1990	1,032.1	1,253.1	–221.0	1,309.4	1,589.9	–280.4	18.0	21.8	–3.9
1991	1,055.1	1,324.3	–269.2	1,282.6	1,609.9	–327.3	17.8	22.3	–4.5
1992	1,091.3	1,381.6	–290.3	1,282.7	1,623.9	–341.2	17.5	22.1	–4.7
1993	1,154.5	1,409.5	–255.1	1,323.2	1,615.5	–292.3	17.6	21.4	–3.9
1994	1,258.7	1,461.9	–203.2	1,414.0	1,642.2	–228.2	18.1	21.0	–2.9
1995	1,351.9	1,515.9	–164.0	1,482.4	1,662.2	–179.8	18.5	20.7	–2.2
1996	1,453.2	1,560.6	–107.4	1,557.9	1,673.0	–115.2	18.9	20.3	–1.4
1997	1,579.4	1,601.3	–21.9	1,661.2	1,684.2	–23.0	19.3	19.6	–0.3
1998	1,722.0	1,652.7	69.3	1,793.1	1,721.0	72.1	20.0	19.2	0.8
1999	1,827.6	1,702.0	125.6	1,874.9	1,746.0	128.9	20.0	18.7	1.4
2000	2,025.5	1,789.2	236.2	2,025.5	1,789.2	236.2	20.9	18.4	2.4
2001	1,991.4	1,863.2	128.2	1,945.9	1,820.6	125.3	19.8	18.5	1.3
2002	1,853.4	2,011.2	–157.8	1,777.8	1,929.2	–151.3	17.9	19.4	–1.5
2003	1,782.5	2,160.1	–377.6	1,665.5	2,018.2	–352.8	16.5	20.0	–3.5
2004	1,880.3	2,293.0	–412.7	1,707.3	2,082.1	–374.8	16.3	19.9	–3.6
2005	2,153.9	2,472.2	–318.3	1,888.2	2,167.3	–279.1	17.6	20.2	–2.6
2006	2,407.3	2,655.4	–248.2	2,037.1	2,247.1	–210.0	18.4	20.3	–1.9
2007 est.	2,540.1	2,784.3	–244.2	2,103.3	2,305.4	–202.2	18.5	20.2	–1.8

[1] Gross domestic product; see text, Section 13.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>

Table 456. **Federal Budget Debt: 1960 to 2007**

[**290.5 represents $290,500,000,000. As of the end of the fiscal year**. See text, Section 8]

Fiscal year	Total (bil. dol.)					As percentage of GDP [1]				
	Gross federal debt	Federal government accounts	Held by the public			Gross federal debt	Federal government accounts	Held by the public		
			Total	Federal Reserve System	Other			Total	Federal Reserve System	Other
1960	290.5	53.7	236.8	26.5	210.3	56.1	10.4	45.7	5.1	40.6
1970	380.9	97.7	283.2	57.7	225.5	37.6	9.7	28.0	5.7	22.3
1980	909.0	197.1	711.9	120.8	591.1	33.3	7.2	26.1	4.4	21.7
1985	1,817.4	310.2	1,507.3	169.8	1,337.5	43.9	7.5	36.4	4.1	32.3
1986	2,120.5	379.9	1,740.6	190.9	1,549.8	48.1	8.6	39.4	4.3	35.1
1987	2,346.0	456.2	1,889.8	212.0	1,677.7	50.5	9.8	40.7	4.6	36.1
1988	2,601.1	549.5	2,051.6	229.2	1,822.4	51.9	11.0	41.0	4.6	36.4
1989	2,867.8	677.1	2,190.7	220.1	1,970.6	53.1	12.5	40.6	4.1	36.5
1990	3,206.3	794.7	2,411.6	234.4	2,177.1	55.9	13.9	42.0	4.1	38.0
1991	3,598.2	909.2	2,689.0	258.6	2,430.4	60.6	15.3	45.3	4.4	40.9
1992	4,001.8	1,002.1	2,999.7	296.4	2,703.3	64.1	16.1	48.1	4.8	43.3
1993	4,351.0	1,102.6	3,248.4	325.7	2,922.7	66.2	16.8	49.4	5.0	44.4
1994	4,643.3	1,210.2	3,433.1	355.2	3,077.9	66.7	17.4	49.3	5.1	44.2
1995	4,920.6	1,316.2	3,604.4	374.1	3,230.3	67.2	18.0	49.2	5.1	44.1
1996	5,181.5	1,447.4	3,734.1	390.9	3,343.1	67.3	18.8	48.5	5.1	43.5
1997	5,369.2	1,596.9	3,772.3	424.5	3,347.8	65.6	19.5	46.1	5.2	40.9
1998	5,478.2	1,757.1	3,721.1	458.2	3,262.9	63.5	20.4	43.1	5.3	37.8
1999	5,605.5	1,973.2	3,632.4	496.6	3,135.7	61.4	21.6	39.8	5.4	34.4
2000	5,628.7	2,218.9	3,409.8	511.4	2,898.4	58.0	22.9	35.1	5.3	29.9
2001	5,769.9	2,450.3	3,319.6	534.1	2,785.5	57.4	24.4	33.0	5.3	27.7
2002	6,198.4	2,658.0	3,540.4	604.2	2,936.2	59.7	25.6	34.1	5.8	28.3
2003	6,760.0	2,846.6	3,913.4	656.1	3,257.3	62.5	26.3	36.2	6.1	30.1
2004	7,354.7	3,059.1	4,295.5	700.3	3,595.2	63.9	26.6	37.3	6.1	31.2
2005	7,905.3	3,313.1	4,592.2	736.4	3,855.9	64.4	27.0	37.4	6.0	31.4
2006	8,451.4	3,622.4	4,829.0	768.9	4,060.0	64.7	27.7	37.0	5.9	31.1
2007, est.	9,007.8	3,924.5	5,083.3	(NA)	(NA)	65.5	28.5	36.9	(NA)	(NA)

NA Not available. [1] Gross domestic product; see text, Section 13.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 457. **Federal Budget Outlays by Type: 1990 to 2007**

[**1,253.1 represents $1,253,100,000,000. For years ending September 30.** Given the inherent imprecision in deflating outlays, the data shown in constant dollars present a reasonable perspective—not precision. The deflators and the categories that are deflated are as comparable over time as feasible. Minus sign (–) indicates offset]

Type	Unit	1990	2000	2003	2004	2005	2006	2007, est.
Current dollar outlays	**Bil. dol.**	**1,253.1**	**1,789.2**	**2,160.1**	**2,293.0**	**2,472.2**	**2,655.4**	**2,784.3**
National defense [1]	Bil. dol.	299.3	294.4	404.8	455.8	495.3	521.8	571.9
Nondefense, total	Bil. dol.	953.8	1,494.8	1,755.3	1,837.2	1,976.9	2,133.6	2,212.4
Payments for individuals	Bil. dol.	585.7	1,054.5	1,331.7	1,397.4	1,490.0	1,591.8	1,681.3
Direct payments [2]	Bil. dol.	507.0	867.7	1,080.9	1,131.2	1,211.9	1,315.0	1,392.1
Grants to state and local governments	Bil. dol.	78.7	186.8	250.8	266.2	278.1	276.8	289.2
All other grants	Bil. dol.	56.4	99.1	137.7	141.3	149.9	157.3	159.6
Net interest [2]	Bil. dol.	184.3	222.9	153.1	160.2	184.0	226.6	239.2
All other [2]	Bil. dol.	164.0	160.9	187.2	196.8	218.2	226.2	214.2
Undistributed offsetting receipts [2]	Bil. dol.	–36.6	–42.6	–54.4	–58.5	–65.2	–68.3	–81.8
Constant (2000) dollar outlays	**Bil. dol.**	**1,589.9**	**1,789.2**	**2,018.2**	**2,082.1**	**2,167.3**	**2,247.1**	**2,305.4**
National defense [1]	Bil. dol.	382.7	294.4	364.4	394.3	407.8	417.2	446.7
Nondefense, total	Bil. dol.	1,207.0	1,494.8	1,654.0	1,687.8	1,759.4	1,829.8	1,858.7
Payments for individuals	Bil. dol.	732.5	1,054.5	1,260.1	1,291.9	1,339.0	1,378.0	1,425.7
Direct payments [2]	Bil. dol.	634.0	867.7	1,022.8	1,045.8	1,089.3	1,138.6	1,180.6
Grants to state and local governments	Bil. dol.	98.4	186.8	237.3	246.1	249.7	239.4	245.0
All other grants	Bil. dol.	73.3	99.1	126.2	124.5	124.5	123.8	121.4
Net interest [2]	Bil. dol.	226.9	222.9	143.8	146.8	163.5	195.4	201.1
All other [2]	Bil. dol.	228.0	160.9	172.6	174.4	185.1	186.2	173.2
Undistributed offsetting receipts [2]	Bil. dol.	–53.5	–42.6	–48.7	–49.7	–52.8	–53.5	–62.6
Outlays as percent of GDP [3]	**Percent**	**21.8**	**18.4**	**20.0**	**19.9**	**20.2**	**20.3**	**20.2**
National defense [1]	Percent	5.2	3.0	3.7	4.0	4.0	4.0	4.2
Nondefense, total	Percent	16.6	15.4	16.2	16.0	16.1	16.3	16.1
Payments for individuals	Percent	10.2	10.9	12.3	12.1	12.1	12.2	12.2
Direct payments [2]	Percent	8.8	8.9	10.0	9.8	9.9	10.1	10.1
Grants to state and local governments	Percent	1.4	1.9	2.3	2.3	2.3	2.1	2.1
All other grants	Percent	1.0	1.0	1.3	1.2	1.2	1.2	1.2
Net interest [2]	Percent	3.2	2.3	1.4	1.4	1.5	1.7	1.7
All other [2]	Percent	2.9	1.7	1.7	1.7	1.8	1.7	1.6
Undistributed offsetting receipts [2]	Percent	–0.6	–0.4	–0.5	–0.5	–0.5	–0.5	–0.6

[1] Includes a small amount of grants to state and local governments and direct payments for individuals. [2] Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits). [3] GDP means Gross Domestic Product.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 458. **Federal Budget Outlays by Agency: 1990 to 2007**

[**In billions of dollars (1,253.1 represents $1,253,100,000,000). For years ending September 30**]

Department or other unit	1990	2000	2003	2004	2005	2006	2007, est.
Outlays, total [1]	**1,253.1**	**1,789.2**	**2,160.1**	**2,293.0**	**2,472.2**	**2,655.4**	**2,784.3**
Legislative Branch	2.2	2.9	3.4	3.9	4.0	4.1	4.3
The Judiciary Branch	1.6	4.1	5.1	5.4	5.5	5.8	5.8
Agriculture	45.9	75.1	72.8	71.6	85.3	93.5	88.8
Commerce	3.7	7.8	5.7	5.8	6.1	6.4	6.2
Defense-Military	289.7	281.1	388.7	437.0	474.4	499.4	548.9
Education	23.0	33.5	57.1	62.8	72.9	93.4	68.0
Energy	12.1	15.0	19.4	19.9	21.3	19.6	22.0
Health and Human Services	175.5	382.3	505.0	543.0	581.5	614.3	671.3
Homeland Security	7.2	13.2	32.0	26.6	38.7	69.1	50.4
Housing and Urban Development	20.2	30.8	37.4	45.0	42.5	42.4	42.8
Interior	5.8	8.0	9.2	8.6	9.3	9.1	10.9
Justice	5.9	16.8	20.8	29.6	22.4	23.3	23.0
Labor	26.1	31.9	69.6	56.7	46.9	43.1	47.4
State	4.8	6.7	9.3	10.9	12.7	13.0	16.3
Transportation	25.6	41.6	50.8	54.9	56.6	60.1	63.8
Treasury	253.9	390.5	368.3	375.8	410.2	464.7	490.5
Veterans Affairs	29.0	47.1	57.0	59.6	69.8	69.8	72.3
Corps of Engineers	3.3	4.2	4.7	4.7	4.7	6.9	7.6
Other Defense-Civil Programs	21.7	32.9	39.9	41.7	43.5	44.4	47.6
Environmental Protection Agency	5.1	7.2	8.0	8.3	7.9	8.3	8.0
Executive Office of the President	0.2	0.3	0.4	3.3	7.7	5.4	2.7
International Assistance Programs	10.1	12.1	13.5	13.7	15.0	13.9	17.1
National Aeronautics and Space Administration	12.4	13.4	14.6	15.2	15.6	15.1	16.1
National Science Foundation	1.8	3.5	4.7	5.1	5.4	5.5	5.9
Office of Personnel Management	31.9	48.7	54.1	56.5	59.5	62.4	58.8
Social Security Administration (on-budget)	17.3	45.1	46.3	49.0	54.6	53.3	55.7
Social Security Administration (off-budget)	245.0	396.2	461.4	481.2	506.8	532.5	567.2
Undistributed offsetting receipts	–98.9	–173.0	–210.5	–212.5	–226.2	–237.5	–263.1

[1] Includes other agencies, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 459. **Federal Outlays by Detailed Function: 1990 to 2007**

[In billions of dollars (1,253.1 represents $1,253,100,000,000). For years ending September 30]

Superfunction and function	1990	1995	2000	2003	2004	2005	2006	2007, est.
Total outlays	**1,253.1**	**1,515.9**	**1,789.2**	**2,160.1**	**2,293.0**	**2,472.2**	**2,655.4**	**2,784.3**
National defense [1]	299.3	272.1	294.4	404.8	455.8	495.3	521.8	571.9
Department of Defense–Military	289.7	259.4	281.1	387.2	436.5	474.1	499.3	548.9
Military personnel	75.6	70.8	76.0	106.7	113.6	127.5	127.5	128.8
Operation and maintenance	88.3	91.0	105.8	151.4	174.0	188.1	203.8	224.8
Procurement	81.0	55.0	51.7	67.9	76.2	82.3	89.8	104.3
Research, development, test, and evaluation	37.5	34.6	37.6	53.1	60.8	65.7	68.6	71.1
Military construction	5.1	6.8	5.1	5.9	6.3	5.3	6.2	8.8
Atomic energy defense activities	9.0	11.8	12.1	16.0	16.6	18.0	17.5	17.9
International affairs [1]	13.8	16.4	17.2	21.2	26.9	34.6	29.5	35.1
International development and humanitarian assistance	5.5	7.6	6.5	10.3	13.8	17.7	16.7	15.8
International security assistance	8.7	5.3	6.4	8.6	8.4	7.9	7.8	9.3
Conduct of foreign affairs	3.1	4.2	4.7	6.7	7.9	9.1	8.6	11.2
General science, space, and technology	14.4	16.7	18.6	20.9	23.1	23.6	23.6	24.9
General science and basic research	2.8	4.1	6.2	8.0	8.4	8.9	9.1	9.4
Space flight, research, and supporting activities	11.6	12.6	12.4	12.9	14.6	14.8	14.5	15.4
Energy	3.3	4.9	–0.8	–0.7	–0.2	0.4	0.8	1.8
Energy supply	2.0	3.6	–1.8	–2.1	–1.6	–0.9	0.2	–
Natural resources and environment [1]	17.1	21.9	25.0	29.7	30.7	28.0	33.1	35.2
Water resources	4.4	4.6	5.1	5.5	5.6	5.7	8.0	9.3
Conservation and land management	4.0	6.0	6.8	9.7	9.8	6.2	7.8	9.4
Recreational resources	1.4	2.0	2.6	2.9	3.0	3.0	3.1	3.0
Pollution control and abatement	5.2	6.5	7.4	8.2	8.5	8.1	8.6	8.3
Agriculture	11.8	9.7	36.5	22.5	15.4	26.6	26.0	20.1
Farm income stabilization	9.7	7.0	33.4	18.3	11.2	22.0	21.4	15.7
Agricultural research and services	2.1	2.6	3.0	4.2	4.3	4.5	4.6	4.5
Commerce and housing credit [1]	67.6	–17.8	3.2	0.7	5.3	7.6	6.2	0.2
Mortgage credit	3.8	–1.0	–3.3	–4.6	2.7	–0.9	–0.6	–3.7
Postal service	2.1	–1.8	2.1	–5.2	–4.1	–1.2	–1.0	–5.6
Deposit insurance	57.9	–17.8	–3.1	–1.4	–2.0	–1.4	–1.1	–2.2
Transportation [1]	29.5	39.4	46.9	67.1	64.6	67.9	70.2	74.6
Ground transportation	19.0	25.3	31.7	37.5	40.7	42.3	45.2	48.3
Air transportation	7.2	10.0	10.6	23.3	16.7	18.8	18.0	18.3
Water transportation	3.2	3.7	4.4	5.9	6.9	6.4	6.7	7.6
Community and regional development [1]	8.5	10.7	10.6	18.9	15.8	26.3	54.5	32.6
Community development	3.5	4.7	5.5	6.3	6.2	5.9	5.8	8.7
Disaster relief and insurance	2.1	3.3	2.6	10.1	7.3	17.7	46.1	21.3
Education, training, employment, and social services [1]	37.2	51.0	53.8	82.6	88.0	97.6	118.6	94.0
Elementary, secondary, and vocational education	9.9	14.7	20.6	31.5	34.4	38.3	39.7	40.0
Higher education	11.1	14.2	10.1	22.7	25.3	31.4	50.5	23.9
Research and general education aids	1.6	2.1	2.6	3.0	3.0	3.1	3.1	3.6
Training and employment	5.6	7.4	6.8	8.4	7.9	6.9	7.2	7.6
Social services	8.1	11.6	12.6	15.6	15.9	16.3	16.5	17.3
Health	57.7	115.4	154.5	219.6	240.1	250.6	252.8	268.5
Health care services	47.6	101.9	136.2	192.6	210.1	219.6	220.8	236.3
Health research and training	8.6	11.6	16.0	24.0	27.1	28.1	28.8	29.2
Consumer and occupational health and safety	1.5	1.9	2.3	2.9	2.9	2.9	3.1	3.0
Medicare	98.1	159.9	197.1	249.4	269.4	298.6	329.9	372.3
Income security [1]	148.7	223.8	253.7	334.6	333.1	345.8	352.5	365.4
General retirement and disability insurance (excluding social security)	5.1	5.1	5.2	7.0	6.6	7.0	4.6	7.9
Federal employee retirement and disability	52.0	65.9	77.2	85.2	88.7	93.4	98.3	104.8
Unemployment compensation	18.9	23.6	23.0	57.1	45.0	35.4	33.8	34.6
Housing assistance	15.9	27.6	28.9	35.5	36.8	37.9	38.3	39.0
Food and nutrition assistance	24.0	37.6	32.5	42.5	46.0	50.8	53.9	55.9
Social security	248.6	335.8	409.4	474.7	495.5	523.3	548.5	586.5
Veterans benefits and services [1]	29.1	37.9	47.1	57.0	59.8	70.2	69.8	72.4
Income security for veterans	15.3	19.0	24.9	29.1	30.8	35.8	35.8	37.0
Veterans education, training, and rehabilitation	0.2	1.1	1.3	2.1	2.6	2.8	2.6	3.0
Hospital and medical care for veterans	12.1	16.4	19.5	24.1	26.9	28.8	29.9	30.5
Veterans housing	0.5	0.3	0.4	0.5	–2.0	0.9	–1.2	–0.9
Administration of justice	10.2	16.5	28.5	35.3	45.6	40.0	41.0	45.3
Federal law enforcement activities	4.8	6.6	12.1	15.7	19.1	19.9	20.0	24.8
Federal litigative and judicial activities	3.6	6.1	7.8	9.1	9.7	9.6	10.1	10.5
Federal correctional activities	1.3	2.7	3.7	5.4	5.5	5.9	6.2	5.9
Criminal justice assistance	0.5	1.0	4.9	5.1	11.3	4.6	4.8	4.0
General government	10.5	13.8	13.0	23.2	22.3	17.0	18.2	18.8
Net interest [1]	184.3	232.1	222.9	153.1	160.2	184.0	226.6	239.2
Interest on Treasury debt securities (gross)	264.7	332.4	361.9	318.1	321.7	352.3	405.9	433.0
Interest received by on-budget trust funds	–46.3	–59.9	–69.3	–72.5	–67.8	–69.2	–71.6	–75.1
Interest received by off-budget trust funds	–16.0	–33.3	–59.8	–83.5	–86.2	–91.8	–97.7	–106.2
Allowances	–	–	–	–	–	–	–	7.4
Undistributed offsetting receipts	–36.6	–44.5	–42.6	–54.4	–58.5	–65.2	–68.3	–81.8

– Represents or rounds to zero. [1] Includes functions not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 460. **Outlays for Payments for Individuals by Category and Major Program: 1990 to 2007**

[**In billions of dollars (585.7 represents 585,700,000,000). For years ending September 30**]

Category and Program	1990	1995	2000	2003	2004	2005	2006	2007, est.
Total, payments for individuals	**585.7**	**877.5**	**1,054.5**	**1,332.2**	**1,397.8**	**1,490.7**	**1,592.7**	**1,682.2**
Social security and railroad retirement	250.5	337.0	410.5	476.8	496.4	523.4	554.5	587.2
Social security:								
Old age and survivors insurance	221.9	292.7	351.4	400.2	414.8	434.0	457.7	482.2
Disability insurance	24.4	40.3	54.4	70.0	76.5	84.2	91.2	99.0
Railroad retirement (excl. social security)	4.1	4.0	4.6	6.6	5.2	5.3	5.6	6.0
Federal employees retirement and insurance	64.1	82.2	100.3	112.3	117.4	126.7	132.1	139.7
Military retirement	21.5	27.8	32.8	35.6	37.0	39.0	41.1	43.7
Civil service retirement	31.0	38.3	45.1	50.2	52.1	54.7	57.8	61.4
Veterans service-connected compensation	10.7	14.8	20.8	24.7	26.3	30.9	31.0	32.3
Other	0.8	1.3	1.7	1.8	2.0	2.2	2.2	2.4
Unemployment assistance	17.4	21.9	21.1	55.0	43.1	33.1	31.9	32.6
Medical care	164.3	289.3	362.7	478.5	515.4	562.5	606.0	674.2
Medicare:								
Hospital insurance	65.9	113.6	127.9	151.3	164.1	182.8	183.9	205.2
Supplementary medical insurance	41.5	63.5	87.2	121.8	131.8	151.0	191.7	225.1
State children's health insurance	–	–	1.2	4.4	4.6	5.1	5.5	5.6
Medicaid	41.1	89.1	117.9	160.7	176.2	181.7	180.6	191.9
Indian health	1.1	2.0	2.4	2.9	3.1	3.1	3.3	3.3
Hospital and medical care for veterans	12.0	16.2	19.3	24.5	21.6	23.1	24.4	26.1
Health resources and services	1.4	2.2	3.9	5.3	5.5	5.9	6.1	5.8
Substance abuse and mental health services	1.2	2.4	2.5	3.0	3.1	3.2	3.2	3.2
Health care tax credit	–	–	–	(Z)	0.1	0.1	0.1	0.1
Uniformed Services retiree health care fund	–	–	–	4.3	5.2	6.3	7.1	7.7
Other	(Z)	0.3	0.3	0.2	0.1	0.2	0.2	0.2
Assistance to students	11.2	14.8	10.9	22.8	25.7	32.1	51.7	30.0
Veterans education benefits	0.8	1.4	1.6	2.0	2.4	3.2	3.3	3.8
Student assistance, Department of Education and other	10.4	13.4	9.2	20.7	23.3	28.9	48.4	26.2
Housing assistance	15.9	25.6	24.1	29.7	30.8	31.8	32.1	32.5
Food and nutrition assistance	23.9	37.5	32.4	42.4	45.9	50.7	53.8	55.8
Food stamp program (including Puerto Rico)	15.9	25.6	18.3	25.3	28.6	32.6	34.6	35.6
Child nutrition and special milk programs	5.0	7.5	9.2	10.8	11.2	11.9	12.4	13.7
Supplemental feeding programs (WIC [1] and CSFP [2])	2.1	3.4	4.0	4.5	4.9	5.0	5.1	5.2
Commodity donations and other	0.8	1.0	0.9	1.7	1.2	1.2	1.7	1.4
Public assistance and related programs	34.9	65.0	88.3	108.9	111.5	123.3	125.1	124.5
Supplemental security income program	11.5	23.6	29.5	30.4	31.2	35.3	34.3	33.4
Family support payments to states and TANF [3]	12.2	17.1	18.4	23.1	21.5	21.3	20.9	21.8
Low income home energy assistance	1.3	1.4	1.5	2.0	1.9	2.1	2.6	2.6
Earned income tax credit	4.4	15.2	26.1	32.0	33.1	34.6	36.2	36.5
Legal services	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3
Payments to states for daycare assistance	–	0.9	3.3	5.2	4.8	4.9	5.3	4.9
Veterans nonservice-connected pensions	3.6	3.0	3.0	3.2	3.3	3.7	3.5	3.4
Payments to states for foster care/adoption assistance	1.6	3.2	5.5	6.1	6.3	6.4	6.4	6.5
Payment where child credit exceeds tax liability	–	–	0.8	6.4	8.9	14.6	15.5	14.9
Other public assistance	–	–	–	–	–	(Z)	0.1	0.1
All other payments for individuals	3.5	4.2	4.3	5.8	11.5	7.1	5.6	5.7
Coal miners and black lung benefits	1.5	1.3	1.0	0.8	0.8	0.7	0.7	0.7
Veterans insurance and burial benefits	1.4	1.4	1.4	1.3	1.4	1.4	1.4	1.4
D.C. employee retirement	–	–	0.4	0.5	0.5	2.2	0.5	0.5
Aging services programs	–	1.0	0.9	1.3	1.3	1.4	1.4	1.3
Energy employees compensation fund	–	–	–	0.3	0.3	0.6	0.9	0.9
September 11th victim compensation	–	–	–	0.7	6.3	(Z)	(Z)	–
Refugee assistance and other	0.6	0.6	0.6	0.9	0.9	0.8	0.8	0.8

– Represents zero. Z Less than $50,000,000. [1] WIC means Women, Infants, and Children. [2] CSFP means Commodity Supplemental Food Program. [3] TANF means Temporary Assistance for Needy Families.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 461. **Federal Budget Receipts by Source: 1990 to 2007**

[**In billions of dollars (1,032.1 represents $1,032,100,000,000). For years ending September 30**. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section

Source	1990	1995	2000	2003	2004	2005	2006	2007, est.
Total federal receipts	**1,032.1**	**1,351.9**	**2,025.5**	**1,782.5**	**1,880.3**	**2,153.9**	**2,407.3**	**2,540.1**
Individual income taxes	466.9	590.2	1,004.5	793.7	809.0	927.2	1,043.9	1,168.8
Corporation income taxes	93.5	157.0	207.3	131.8	189.4	278.3	353.9	342.1
Social insurance and retirement receipts	380.0	484.5	652.9	713.0	733.4	794.1	837.8	873.4
Excise taxes	35.3	57.5	68.9	67.5	69.9	73.1	74.0	57.1
Other	56.3	62.7	92.0	76.6	78.7	81.1	97.6	98.8
Social insurance and retirement receipts	**380.0**	**484.5**	**652.9**	**713.0**	**733.4**	**794.1**	**837.8**	**873.4**
Employment and general retirement	353.9	451.0	620.5	675.0	689.4	747.7	790.0	823.7
Old-age and survivors insurance (off-budget)	255.0	284.1	411.7	447.8	457.1	493.6	520.1	542.1
Disability insurance (off-budget)	26.6	67.0	68.9	76.0	77.6	83.8	88.3	92.0
Hospital insurance	68.6	96.0	135.5	147.2	150.6	166.1	177.4	185.2
Railroad retirement/pension fund	2.3	2.4	2.7	2.3	2.3	2.3	2.3	2.4
Unemployment insurance funds	21.6	28.9	27.6	33.4	39.5	42.0	43.4	45.0
Other retirement	4.5	4.6	4.8	4.6	4.6	4.5	4.4	4.7
Federal employees retirement—employee share	4.4	4.5	4.7	4.6	4.5	4.4	4.3	4.7
Excise taxes, total	**35.3**	**57.5**	**68.9**	**67.5**	**69.9**	**73.1**	**74.0**	**57.1**
Federal funds [1]	15.6	26.9	22.7	23.8	24.6	22.5	22.5	3.1
Alcohol	5.7	7.2	8.1	7.9	8.1	8.1	8.5	8.6
Tobacco	4.1	5.9	7.2	7.9	7.9	7.9	7.7	7.6
Telephone	3.0	3.8	5.7	5.8	6.0	6.0	4.9	–11.6
Ozone-depleting chemicals/products	0.4	0.6	0.1	–	–	–	–	–
Transportation fuels	–	8.5	0.8	0.9	1.4	–0.8	–2.4	–3.0
Trust funds [1]	19.8	30.5	46.2	43.7	45.3	50.5	51.5	53.9
Highway	13.9	22.6	35.0	33.7	34.7	37.9	38.4	39.7
Airport and airway	3.7	5.5	9.7	8.7	9.2	10.3	10.6	11.4
Black lung disability	0.7	0.6	0.5	0.5	0.6	0.6	0.6	0.6
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Oil spill liability	0.1	0.2	0.2	–	–	–	0.1	0.2
Aquatic resources	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.5
Tobacco assessments	–	–	–	–	–	0.9	0.9	1.0
Vaccine injury compensation	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2

– Represents zero. [1] Includes other funds, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 462. **Federal Trust Fund Income, Outlays, and Balances: 2006 to 2008**

[**In billions of dollars (11.2 represents $11,200,000,000). For years ending September 30.** Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

Description	Income			Outlays			Balances [1]		
	2006	2007, est.	2008, est.	2006	2007, est.	2008, est.	2006	2007, est.	2008, est.
Airport and airway trust fund	11.2	12.1	12.6	12.1	12.3	14.2	10.3	10.2	8.6
Federal civilian employees retirement funds	88.5	97.7	102.6	58.7	85.3	65.0	704.5	716.9	754.5
Federal employees health benefits fund	33.5	34.8	37.1	31.3	33.2	36.4	14.8	16.4	17.1
Foreign military sales trust fund	14.2	15.1	13.1	13.0	15.1	13.1	7.9	7.9	7.9
Highway trust fund	38.5	39.9	41.0	36.0	39.1	44.4	15.1	15.8	12.2
Medicare:									
Hospital insurance (HI) trust fund	212.4	221.0	237.4	186.9	208.2	214.6	303.1	316.0	338.8
Supplemental medical insurance trust fund	211.3	236.8	252.2	194.9	228.2	245.9	33.3	41.9	48.2
Military retirement fund	52.4	51.9	53.2	41.1	43.7	45.7	206.0	214.2	221.7
Railroad retirement trust funds	12.2	12.5	11.8	10.6	11.4	11.8	27.3	28.3	28.4
Social security: Old-age, survivors and disability insurance trust funds	739.8	772.1	821.8	554.6	586.6	612.6	1,994.2	2,179.6	2,388.9
Unemployment trust funds	47.0	49.1	50.0	35.2	35.8	37.8	66.6	79.8	91.9
Veterans life insurance trust funds	1.3	1.2	1.1	1.7	1.7	1.7	12.2	11.7	11.2
Other trust funds	23.2	23.6	27.2	20.2	21.5	24.2	42.4	44.4	47.4

[1] Balances available on a cash basis (rather than an authorization basis) at the end of the year. Balances are primarily invested in federal debt securities.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 463. **Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2006 to 2009**

[**In millions of dollars (3,100 represents $3,100,000,000). For years ending September 30.** Tax expenditures are defined as revenue losses attributable to provisions of the federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability]

Function and provision	2006	2007	2008	2009
National defense:				
Exclusion of benefits and allowances to armed forces personnel	3,100	3,220	3,350	3,480
International affairs:				
Exclusion of income earned abroad by U.S. citizens	2,500	2,630	2,760	2,900
Extraterritorial income exclusion	4,400	1,630	–	–
Deferral of income from controlled foreign corporations (normal tax method)	11,160	11,940	12,770	13,650
Deferred taxes for financial firms on certain income earned overseas	2,260	2,370	2,490	1,060
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	7,920	5,680	5,280	4,060
Credit for increasing research activities	2,180	10,320	4,960	2,100
Energy:				
Alternative fuel production credit	2,980	2,370	780	10
Commerce and housing:				
. Financial institutions and insurance:				
Exclusion of interest on life insurance savings	19,380	20,150	21,925	25,060
Housing:				
Deductibility of mortgage interest on owner-occupied homes	68,330	79,940	89,430	96,250
Deductibility of state and local property tax on owner-occupied homes	21,260	15,540	12,620	12,590
Capital gains exclusion on home sales	35,270	37,030	38,890	40,830
Exclusion of net imputed rental income	28,780	32,110	35,680	39,440
Exception from passive loss rules for $25,000 of rental loss	6,590	7,150	7,520	7,790
Credit for low-income housing investments	4,420	4,660	4,940	5,250
Accelerated depreciation on rental housing (normal tax method)	10,340	11,240	12,300	13,480
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal)	48,610	51,770	51,960	52,230
Step-up basis of capital gains at death	29,600	32,600	35,900	36,750
Accelerated depreciation of machinery and equipment (normal tax method)	36,470	51,030	64,670	78,390
Expensing of certain small investments (normal tax method)	5,000	5,330	5,330	4,740
Graduated corporation income tax rate (normal tax method)	4,050	4,270	4,240	4,320
Deduction for U.S. production activities	9,950	10,700	13,810	14,500
Transportation:				
Exclusion of reimbursed employee parking expenses	2,740	2,890	3,040	3,190
Education, training, employment, and social services:				
Education:				
HOPE tax credit	3,900	3,330	3,350	3,600
Lifetime Learning tax credit	2,490	2,190	2,200	2,310
Exclusion of interest on bonds for private nonprofit educational facilities	2,140	2,380	2,530	2,610
Parental personal exemption for students age 19 years or over	4,030	2,500	1,590	1,480
Deductibility of charitable contributions (education)	4,200	4,550	5,120	5,520
Training, employment, and social services:				
Child credit	30,377	32,556	32,341	32,096
Credit for child and dependent care expenses	3,190	2,810	1,740	1,650
Deductibility of charitable contributions, other than education and health	37,120	40,400	45,760	49,360
Health:				
Exclusion of employer contributions for medical insurance premiums [1]	125,000	141,270	160,190	179,580
Self-employed medical insurance premiums	3,970	4,370	3,730	4,180
Deductibility of medical expenses	3,770	4,240	4,920	5,820
Exclusion of interest on hospital construction bonds	3,420	3,770	4,010	4,130
Deductibility of charitable contributions (health)	4,190	4,560	5,160	5,570
Income security:				
Exclusion of workers' compensation benefits	5,660	5,740	5,830	5,920
Net exclusion of pension contributions and earnings:				
Employer plans	49,040	49,510	48,480	48,030
401(k) plans	40,760	42,410	43,970	45,980
Individual Retirement Accounts	3,970	5,700	6,650	7,130
Keogh plans	10,130	10,860	11,890	13,010
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,280	2,310	2,350	2,380
Earned income tax credit	5,050	5,360	5,340	5,490
Social security:				
Exclusion of social security benefits:				
Social security benefits for retired workers	17,890	18,100	18,930	19,110
Social security benefits for disabled	4,730	5,120	5,620	5,890
Social security benefits for dependents and survivors	3,360	3,340	3,400	3,330
Veterans' benefits and services:				
Exclusion of veterans' death benefits and disability compensation	3,580	3,770	3,890	4,030
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds	22,980	25,430	27,150	27,960
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	43,120	33,680	27,900	27,790
Addendum: Aid to state and local governments:				
Deductibility of:				
Property taxes on owner-occupied homes	21,260	15,540	12,620	12,590
Nonbusiness state and local taxes other than on owner-occupied homes	43,120	33,680	27,900	27,790
Exclusion of interest on state and local bonds for:				
Public purposes	22,980	25,430	27,150	27,960
Private nonprofit educational facilities	2,140	2,380	2,530	2,610
Hospital construction	3,420	3,770	4,010	4,130

– Represents zero. [1] Includes medical care.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives,* annual. See Internet site <http://www.whitehouse.gov/omb/budget/fy2008/>.

Table 464. **U.S. Savings Bonds: 1990 to 2006**

[In billions of dollars (122.5 represents $122,500,000,000), except percent. As of end of fiscal year, see text, Section 8]

Item	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006
Amounts outstanding, total [1]	122.5	181.5	180.7	166.5	177.7	179.5	185.5	192.6	194.1	189.9	189.2
Sales	7.8	7.2	4.8	6.5	5.6	8.0	12.5	13.2	10.3	6.5	8.5
Accrued discounts	8.0	9.5	9.1	8.4	6.9	8.4	7.7	7.3	6.9	6.7	7.5
Redemptions [2]	7.5	11.8	14.3	16.6	14.5	13.8	12.5	12.2	14.6	13.8	16.0
Percent of total outstanding	6.1	6.5	7.9	10.0	8.2	7.7	6.7	6.3	7.5	7.3	8.5

[1] Interest-bearing debt only for amounts at end of year. [2] Matured and unmatured bonds.

Source: U.S. Department of the Treasury, Bureau of Public Debt. See Internet site <http://www.treasurydirect.gov/govt/reports/pd/pd_sbntables_downloadable_files.htm> (accessed June 2007).

Table 465. **Federal Funds—Summary Distribution by State: 2004**

[**In millions of dollars (2,161,948 represents $2,161,948,000,000), except as indicated. For year ending Sept. 30.** Data for grants, salaries and wages, and direct payments to individuals are on an expenditures basis; procurement data are on an obligation basis]

State and island area	Federal funds		Agency		Object category			
	Total	Per capita [1] (dol.)	Defense	Non-defense	Direct payments	Procure-ment	Grants	Salaries and wages
United States [2]	**2,161,948**	**7,222**	**347,689**	**1,814,259**	**1,136,514**	**339,681**	**460,152**	**225,601**
Alabama	39,047	8,619	8,725	30,323	20,947	7,600	7,008	3,492
Alaska	8,445	12,885	2,522	5,924	1,800	1,700	3,217	1,728
Arizona	41,979	7,309	11,135	30,844	20,211	9,797	8,364	3,608
Arkansas	19,489	7,080	1,596	17,893	12,449	848	4,683	1,509
California	232,387	6,474	42,723	189,664	115,570	40,254	54,534	22,029
Colorado	30,060	6,533	6,182	23,878	14,212	5,747	5,643	4,457
Connecticut	30,304	8,649	9,735	20,569	13,637	9,509	5,556	1,602
Delaware	5,253	6,326	629	4,624	3,253	265	1,241	494
District of Columbia	37,630	67,982	5,264	32,366	4,552	13,347	4,205	15,526
Florida	121,934	7,009	17,419	104,514	80,482	11,447	19,610	10,395
Georgia	55,153	6,247	10,175	44,978	29,257	5,813	11,759	8,324
Hawaii	12,187	9,651	4,772	7,415	4,809	2,066	2,158	3,154
Idaho	8,968	6,437	744	8,225	4,702	1,373	1,995	898
Illinois	76,828	6,043	5,918	70,910	46,708	6,583	16,531	7,007
Indiana	37,918	6,079	4,465	33,453	24,023	4,002	7,436	2,457
Iowa [2]	19,218	6,505	1,262	17,956	12,331	1,599	4,039	1,249
Kansas	19,131	6,993	2,948	16,183	11,213	2,242	3,469	2,208
Kentucky	31,714	7,649	5,132	26,582	17,102	4,637	6,743	3,231
Louisiana	32,954	7,298	4,433	28,521	18,931	3,418	7,787	2,818
Maine	10,865	8,248	2,297	8,568	5,438	1,711	2,758	957
Maryland	64,726	11,645	13,796	50,930	24,562	20,804	8,837	10,523
Massachusetts	53,120	8,279	8,240	44,881	26,560	9,127	13,876	3,557
Michigan	60,488	5,981	3,783	56,706	39,532	4,119	13,227	3,610
Minnesota	28,791	5,644	2,112	26,679	16,950	2,329	7,209	2,302
Mississippi	22,338	7,695	3,624	18,713	12,493	2,372	5,379	2,094
Missouri	45,730	7,947	8,585	37,145	24,963	7,991	8,734	4,042
Montana	7,494	8,085	658	6,836	4,023	587	1,997	886
Nebraska	11,795	6,751	1,321	10,474	7,268	697	2,531	1,298
Nevada	12,769	5,469	1,612	11,158	7,501	1,600	2,322	1,347
New Hampshire	7,959	6,124	1,125	6,833	4,440	985	1,879	654
New Jersey	55,264	6,353	5,843	49,421	33,471	6,132	11,333	4,328
New Mexico	19,864	10,437	2,471	17,393	7,157	5,973	4,663	2,072
New York	143,903	7,484	7,555	136,348	75,935	8,889	50,009	9,070
North Carolina	55,233	6,467	8,679	46,554	31,529	3,933	12,574	7,197
North Dakota	6,035	9,513	833	5,202	3,230	503	1,515	787
Ohio	73,195	6,388	7,539	65,656	44,170	6,936	16,514	5,576
Oklahoma	26,644	7,562	4,279	22,365	15,107	2,804	5,271	3,463
Oregon	21,871	6,084	1,311	20,560	13,500	1,283	5,185	1,903
Pennsylvania	94,900	7,649	9,037	85,864	59,064	9,311	19,916	6,609
Rhode Island	8,245	7,630	1,022	7,223	4,529	559	2,329	829
South Carolina	30,051	7,158	4,881	25,170	16,557	4,193	6,145	3,156
South Dakota	6,602	8,564	658	5,944	3,779	438	1,620	765
Tennessee	45,441	7,701	3,770	41,670	23,983	8,118	9,863	3,476
Texas	141,858	6,308	31,895	109,963	72,407	26,969	27,792	14,690
Utah	13,684	5,728	3,305	10,378	6,282	2,304	2,948	2,150
Vermont	4,633	7,456	623	4,010	2,264	541	1,423	405
Virginia	90,638	12,150	38,533	52,105	30,979	35,325	7,991	16,342
Washington	44,841	7,228	8,321	36,520	22,754	6,946	9,083	6,058
West Virginia	15,183	8,364	734	14,449	9,084	1,041	3,701	1,358
Wisconsin	31,554	5,728	2,414	29,140	19,534	2,641	7,484	1,895
Wyoming	4,393	8,673	412	3,981	1,834	403	1,636	521

[1] Based on U.S. Census Bureau estimated resident population as of July 1. [2] Revised since originally published.

Source: U.S. Census Bureau, *Consolidated Federal Federal Funds Report, 2004.* See Internet site <http://www.census.gov/govs/www/cffr.html>.

Table 466. **Internal Revenue Gross Collections by Type of Tax: 2002 to 2006**

[**2,017 represents $2,017,000,000,000. For years ending September 30**. See text, this section, for information on taxes]

Type of tax	Gross collection (bil. dol.)					Percent of total				
	2002	2003	2004	2005	2006	2002	2003	2004	2005	2006
United States, total	**2,017**	**1,953**	**2,019**	**2,269**	**2,519**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Individual income taxes	1,038	987	990	1,108	1,236	51.5	50.5	49.1	48.8	49.1
Withheld by employers	751	735	747	787	849	37.2	37.6	37.0	34.7	33.7
Employment taxes	688	696	717	771	815	34.1	35.6	35.5	34.0	32.4
Old-age and disability insurance	677	685	706	760	803	33.6	35.1	35.0	33.5	31.9
Unemployment insurance	7	7	7	7	8	0.3	0.3	0.3	0.3	0.3
Railroad retirement	5	4	4	5	5	0.2	0.2	0.2	0.2	0.2
Corporation income taxes	211	194	231	307	381	10.5	9.9	11.4	13.5	15.1
Estate and gift taxes	27	23	26	26	29	1.4	1.2	1.3	1.1	1.1
Excise taxes	52	53	55	57	58	2.6	2.7	2.7	2.5	2.3

Source: U.S. Internal Revenue Service, *IRS Data Book,* annual, (Publication 55B). See Internet site <http://www.irs.gov /taxstats/article/0,,id=102174,00.html>.

Table 467. **Individual Income Tax Returns Filed—Examination Coverage: 1995 to 2006**

[**114,683 represents 114,683,000.** See the annual *IRS Data Book* (Publication 55B) for a detailed explanation]

Year	Returns filed [1] (1,000)	Returns examined		Total recommended additional tax [3] ($1,000)	Average recommended additional tax per return (dollars) [3]
		Total [2] (1,000)	Percent coverage		
1995	114,683	1,919	1.7	7,756,954	4,041
1996	116,060	1,942	1.7	7,600,191	3,915
1997	118,363	1,519	1.3	8,363,918	5,505
1998	120,342	1,193	1.0	6,095,698	5,110
1999	122,547	1,100	0.9	4,458,474	4,052
2000	124,887	618	0.5	3,388,905	5,486
2001	127,097	732	0.6	3,301,860	4,512
2002	129,445	744	0.6	3,636,486	4,889
2003	130,341	849	0.7	4,559,902	5,369
2004	130,134	997	0.8	6,201,693	6,220
2005	130,577	1,199	0.9	13,355,087	11,138
2006	132,276	1,284	1.0	13,045,221	10,160

[1] Returns filed in previous calendar year. [2] Includes taxpayer examinations by correspondence. [3] For 1995 to 1997, amount includes associated penalties.

Source: U.S. Internal Revenue Service, *IRS Data Book,* annual, Publication 55B. See Internet site <http://www.irs.gov /taxstats/article/0,,id=102174,00.html>.

Table 468. **Federal Individual Income Tax Returns—Adjusted Gross Income, Taxable Income, and Total Income Tax: 2003 and 2004**

[**130,424 represents 130,424,000. For tax years.** Based on a sample of returns, see source and Appendix III]

Item	2003		2004		Percent change in amount, **2003–04**
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Adjusted gross income (less deficit)	130,424	6,207,109	132,226	6,788,805	9.4
Exemptions [1]	261,126	781,305	263,896	800,690	2.5
Taxable income	101,393	4,200,218	102,738	4,670,166	11.2
Total income tax	88,922	748,017	89,102	831,976	11.2
Alternative minimum tax	2,358	9,470	3,096	13,029	37.6

[1] The number of returns columns represent the number of exemptions.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 469. **Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Selected Source of Income and Income Class for Taxable Returns: 2004**

[**In millions of dollars (6,788,805 represents $6,788,805,000,000), except as indicated. For the tax year.** Minus sign (–) indicates net loss was greater than net income. Based on sample; see Appendix III]

Item	Total [1]	Under $10,000	$10,000 to $19,999	$20,000 to $29,999	$30,000 to $39,999	$40,000 to $49,999	$50,000 to $99,999	$100,000 and over
Number of all returns (1,000)	132,226	25,661	22,937	18,217	13,915	10,571	28,167	12,757
Adjusted gross income [2]	6,788,805	35,654	342,224	451,385	482,760	473,381	1,982,014	3,021,387
Salaries and wages	4,921,806	114,528	253,887	369,232	403,103	389,371	1,604,977	1,786,709
Interest received	125,474	8,260	8,776	6,622	6,173	5,819	23,362	66,463
Dividends in AGI	146,839	5,791	5,013	4,661	4,563	4,790	22,588	99,433
Business; profession, net profit less loss	247,217	5,498	23,258	16,901	13,724	13,360	54,353	120,122
Sales of property, [3] net gain less loss	476,164	4,710	1,555	2,200	2,280	2,771	24,807	437,842
Pensions and annuities in AGI	394,286	10,231	38,518	37,794	36,522	35,705	144,383	91,133
Rents and royalties, net income less loss [4]	24,334	–2,980	947	–164	–589	–330	41	27,408

[1] Includes a small number of taxable returns with no adjusted gross income. [2] Includes other sources, not shown separately. [3] Includes sales of capital assets and other property; net gain less loss. [4] Excludes rental passive losses disallowed in the computation of AGI; net income less loss.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 470. **Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2003 and 2004**

[**130,424 represents 130,424,000. For tax years.** Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Change in amount, 2003–04	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Net change (mil. dol.)	Percent change
Adjusted gross income (less deficit) [1]	130,424	6,207,109	132,226	6,788,805	581,696	9.4
Salaries and wages	110,891	4,649,900	112,370	4,921,806	271,906	5.8
Taxable interest	59,459	127,160	57,606	125,474	–1,686	–1.3
Ordinary dividends	30,475	115,141	30,687	146,839	31,698	27.5
Qualified dividends	22,449	80,995	24,550	110,500	29,506	36.4
Business or profession net income (less loss)	19,416	229,655	20,252	247,217	17,562	7.6
Net capital gain	22,985	294,354	25,267	473,662	179,308	60.9
Capital gain distributions [2]	7,265	4,695	10,733	15,336	10,641	226.6
Sales of property other than capital assets, net gain (less loss)	1,754	–330	1,750	2,503	2,833	(X)
Sales of property other than capital assets, net gain	799	8,139	858	10,473	2,335	28.7
Taxable social security benefits	10,975	97,768	11,692	110,462	12,694	13.0
Total rental and royalty net income (less net loss) [3]	9,564	29,227	9,751	27,384	–1,842	–6.3
Partnership and S corporation net income (less loss)	7,007	254,057	7,236	315,993	61,936	24.4
Estate and trust net income (less loss)	533	12,415	543	14,001	1,586	12.8
Farm net income (less loss)	1,997	–12,371	2,005	–13,239	–868	–7.0
Farm net income	592	7,473	589	7,371	–101	–1.4
Unemployment compensation	10,065	44,008	9,095	32,740	–11,268	–25.6
Taxable pensions and annuities	22,823	372,931	23,123	394,286	21,354	5.7
Taxable Individual Retirement Account distributions	8,612	88,336	8,914	101,672	13,337	15.1
Other net income (less loss) [4]	(NA)	21,289	5,892	23,198	1,908	9.0
Gambling earnings	1,540	19,150	1,709	23,313	4,164	21.7

NA Not available. X Not applicable. [1] Includes sources of income not shown separately. [2] Includes both Schedule D and non-Schedule D capital gain distributions. [3] Includes farm rental net income (less loss). [4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss, the foreign-earned income exclusion, and gambling earnings.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 471. **Federal Individual Income Tax Returns— Net Capital Gains and Capital Gain Distributions from Mutual Funds: 1988 to 2004**

[**14,309 represents 14,309,000.** For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Tax year	Net capital gain (less loss)				Capital gain distribution [2]			
	Number of returns (1,000)	Current dollars (mil. dol.)	Constant **(1982–1984)** dollars [1]		Number of returns (1,000)	Current dollars (mil. dol.)	Constant **(1982–1984)** dollars [1]	
			Amount (mil. dol.)	Percent change			Amount (mil. dol.)	Percent change
1988	14,309	153,768	129,981	(X)	4,274	3,879	3,279	(X)
1989	15,060	145,631	117,444	–9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	–25.6	5,069	3,905	2,988	–32.4
1991	15,009	102,776	75,460	–13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	–3.8	9,803	11,322	7,640	–8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001	25,956	326,527	184,375	–49.6	12,216	13,609	7,685	–83.3
2002	24,189	238,789	132,734	–28.0	7,567	5,343	2,970	–61.4
2003	22,985	294,354	159,975	20.5	7,265	4,695	2,552	–14.1
2004	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1

X Not applicable. [1] Constant Dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982–84 = 100). See Table 703. [2] Capital gain distributions are included in net capital gain (less loss). For 1988–1996, and 1999–2004, capital gain distributions from mutual funds are the sum of the amounts reported on the Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 472. **Alternative Minimum Tax: 1986 to 2004**

[**608.9 represents 608,900.** For tax years. Based on a sample of returns, see source and Appendix III]

Tax year	Highest statutory alternative minimum tax rate	Alternative minimum tax		Tax year	Highest statutory alternative minimum tax rate	Alternative minimum tax	
		Number of returns (1,000)	Amount (mil. dol.)			Number of returns (1,000)	Amount (mil. dol.)
1986	20	608.9	6,713.1	1995	28	414.1	2,290.6
1987	21	139.8	1,674.9	1996	28	477.9	2,812.7
1988	21	113.6	1,027.9	1997	28	618.1	4,005.1
1989	21	117.5	831.0	1998	[1]28	853.4	5,014.5
				1999	[1]28	1,018.1	6,477.7
1990	21	132.1	830.3	2000	[1]28	1,304.2	9,600.8
1991	24	243.7	1,213.4	2001	[1]28	1,120.0	6,756.7
1992	24	287.2	1,357.1	2002	[1]28	1,910.8	6,853.9
1993	28	334.6	2,052.8	2003	[1]28	2,358.0	9,469.8
1994	28	369.0	2,212.1	2004	[1]28	3,096.3	13,029.2

[1] Top rate on most long-term capital gains was 20 percent. 15 percent for 2003 and 2004.

Source: Internal Revenue Service, *Statistics of Income Bulletin,* Winter 2006–2007, volume 26, no. 3. See also <http://www.irs.gov/taxstats/index.html>.

Table 473. **Federal Individual Income Tax Returns—Sources of Net Losses Included in Adjusted Gross Income: 2003 and 2004**

[**4,973 represents 4,973,000.** For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Percent change in amount, **2003–04**
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Total net losses	**(NA)**	**279,243**	**(NA)**	**303,458**	**8.7**
Business or profession net loss	4,973	38,927	5,194	43,007	10.5
Net capital loss [1]	12,808	28,952	11,513	25,492	–12.0
Net loss, sales of property other than capital assets	955	8,469	892	7,971	–5.9
Total rental and royalty net loss	4,242	33,453	4,380	38,466	15.0
Partnership and S corporation net loss	2,553	78,972	2,498	82,697	4.7
Estate and trust net loss	33	1,084	36	1,436	32.4
Farm net loss	1,405	19,844	1,416	20,610	3.9
Net operating loss [2]	712	62,825	830	75,012	19.4
Other net loss [3]	290	6,718	359	8,768	30.5

NA Not available. [1] Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only $3,000 of net capital loss per return ($1,500 for married filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years. [2] Net operating loss is a carryover of the loss from a business when taxable income from a prior year was less than zero. [3] Other net loss represents losses reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 474. **Federal Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2004**

[**129,374 represents 129,374,000.** Based on sample of returns; see Appendix III]

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI) (bil. dol.)		Income tax total [1] (bil. dol.)		Tax as percent of AGI (for taxable returns only)		Average tax (for taxable returns only) (dol.)	
	2000	**2004**	**2000**	**2004**	**2000**	**2004**	**2000**	**2004**	**2000**	**2004**
Total	**129,374**	**132,226**	**6,365**	**6,789**	**981**	**832**	**16**	**13**	**10,129**	**9,337**
Less than $1,000 [2]	2,966	3,622	–58	–85	–	–	2	(NA)	648	980
$1,000 to $2,999	5,385	4,812	11	10	–	–	7	1	134	61
$3,000 to $4,999	5,599	5,091	22	20	–	–	4	1	179	105
$5,000 to $6,999	5,183	4,790	31	29	1	–	5	1	297	120
$7,000 to $8,999	4,972	5,011	40	40	1	–	4	1	331	223
$9,000 to $10,999	5,089	4,814	51	48	1	1	5	1	470	247
$11,000 to $12,999	4,859	4,620	58	55	2	1	6	2	704	406
$13,000 to $14,999	4,810	4,558	67	64	3	1	6	2	883	563
$15,000 to $16,999	4,785	4,598	76	74	3	2	7	2	1,052	740
$17,000 to $18,999	4,633	4,505	83	81	4	2	7	3	1,279	879
$19,000 to $21,999	6,502	6,160	133	126	7	4	8	3	1,565	1,113
$22,000 to $24,999	5,735	5,723	135	134	8	5	8	4	1,815	1,437
$25,000 to $29,999	8,369	8,512	229	234	16	11	8	5	2,248	1,825
$30,000 to $39,999	13,548	13,915	471	483	40	28	9	6	3,094	2,500
$40,000 to $49,999	10,412	10,571	466	473	46	34	10	7	4,462	3,582
$50,000 to $74,999	17,076	18,047	1,045	1,110	116	93	11	8	6,824	5,357
$75,000 to $99,999	8,597	10,120	738	872	100	86	14	10	11,631	8,538
$100,000 to $199,999	8,083	9,736	1,066	1,288	184	175	17	14	22,783	18,028
$200,000 to $499,999	2,136	2,348	614	677	146	139	24	21	68,628	59,350
$500,000 to $999,999	396	433	269	293	76	71	28	24	192,092	164,839
$1,000,000 or more	240	240	817	763	226	178	28	23	945,172	743,606

– Represents or rounds to zero. NA Not available. [1] Consists of income tax after credits (including alternative minimum tax). [2] In addition to low income taxpayers, this size class (and others) includes taxpayers with tax preferences, not reflected in adjusted gross income or taxable income which are subject to the "alternative minimum tax" (included in total income tax).

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* quarterly and Fall issues.

Table 475. **Federal Individual Income Tax Returns—Selected Itemized Deductions and the Standard Deduction: 2003 and 2004**

[**43,950 represents 43,950,000.** For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Percent change, 2003–04	
	Number of returns [1] (1,000)	Amount (mil. dol.)	Number of returns [1] (1,000)	Amount (mil. dol.)	Number of returns [1]	Amount
Total itemized deductions before limitation	**43,950**	**930,812**	**46,335**	**1,035,000**	**5.4**	**11.2**
Medical and dental expenses after 7.5-percent AGI limitation	8,678	56,007	9,531	61,503	9.8	9.8
Taxes paid [2]	43,062	310,897	46,009	362,609	6.8	16.6
State and local income taxes	(NA)	(NA)	33,516	202,306	(NA)	(NA)
State and local general sales taxes	(NA)	(NA)	11,249	17,527	(NA)	(NA)
Interest paid [3]	36,212	340,319	38,110	356,356	5.2	4.7
Home mortgage interest	35,797	325,192	37,692	340,476	5.3	4.7
Charitable contributions	38,627	145,702	40,623	165,564	5.2	13.6
Other than cash contributions	23,933	38,041	25,267	43,373	5.6	14.0
Casualty and theft losses	90	1,605	185	3,510	106.3	118.8
Miscellaneous deductions after 2-percent AGI limitation	11,639	63,182	12,025	68,533	3.3	8.5
Total unlimited miscellaneous deductions	1,211	13,101	1,457	16,925	20.4	29.2
Itemized deductions in excess of limitation	5,221	28,947	5,724	36,762	9.6	27.0
Total itemized deductions after limitation	**43,950**	**901,865**	**46,335**	**998,238**	**5.4**	**10.7**
Total standard deduction	**84,643**	**555,780**	**84,017**	**560,933**	**–0.7**	**0.9**
Total deductions (after itemized deduction limitation)	**128,593**	**1,457,645**	**130,352**	**1,559,171**	**1.4**	**7.0**

NA Not available. [1] Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers. [2] Includes real estate taxes, personal property taxes, and other taxes not shown separately. [3] Includes investment interest and deductible mortgage "points" not shown separately.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 476. **Federal Individual Income Tax Returns—Statutory Adjustments: 2003 and 2004**

[**30,382 represents 30,382,000.** For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Percent change in amount, 2003–04
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Total statutory adjustments	**30,382**	**87,576**	**32,154**	**98,047**	**12.0**
Payments to an Individual Retirement Account	3,418	10,007	3,331	10,029	0.2
Educator expenses deduction	3,241	806	3,402	858	6.5
Moving expenses adjustment	1,024	2,440	1,096	2,952	21.0
Student loan interest deduction	6,953	4,410	7,527	4,399	–0.3
Tuition and fees deduction	3,571	6,684	4,710	10,589	58.4
Self-employment tax deduction	15,373	19,791	15,920	21,109	6.7
Self-employment health insurance deduction	3,802	16,454	3,884	18,457	12.2
Payments to a self-employed retirement (Keogh) plan	1,209	17,796	1,201	19,296	8.4
Forfeited interest penalty	736	150	780	210	39.7
Alimony paid	587	7,520	574	8,470	12.6
Other adjustment [1]	(NA)	1,518	(NA)	1,677	10.5

NA Not available. [1] Includes foreign housing adjustment, Medical Savings Accounts deduction, certain business expenses of reservists, performing artists, etc., and other adjustments for 2003. For 2004, other adjustments include these plus the health savings account deduction (90,857 returns totaling $190.7 million).

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 477. **Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2004**

[**46,335 represents 46,335,000**. Based on a sample of returns; see Appendix III]

Item	Unit	Adjusted gross income class							
		Total	Under $10,000	$10,000 to $19,999	$20,000 to $29,999	$30,000 to $39,999	$40,000 to $49,999	$50,000 to $99,999	$100,000 and over
Returns with itemized deductions:									
Number of returns [1, 2]	1,000	46,335	970	2,487	3,490	4,540	4,655	18,585	11,610
Amount [1, 2]	Mil. dol.	998,238	13,525	32,521	46,079	61,388	67,717	334,536	442,473
Medical and dental expenses: [3]									
Returns	1,000	9,531	625	1,459	1,507	1,402	1,138	2,812	587
Amount	Mil. dol.	94,670	5,742	11,556	11,774	11,079	10,096	31,101	13,321
Taxes paid:									
Returns [2]	1,000	46,009	914	2,408	3,440	4,490	4,627	18,530	11,601
Amount, total	Mil. dol.	362,609	2,418	6,418	9,558	14,486	17,888	107,521	204,319
State and local taxes:									
Returns	1,000	44,765	812	2,237	3,275	4,344	4,485	18,153	11,459
Amount	Mil. dol.	219,833	627	1,910	3,392	6,389	8,536	57,168	141,812
Real estate taxes:									
Returns	1,000	40,458	701	1,871	2,601	3,600	3,957	16,771	10,957
Amount	Mil. dol.	132,252	1,682	4,160	5,629	7,314	8,522	46,224	58,722
Interest paid:									
Returns	1,000	38,110	568	1,515	2,428	3,434	3,810	16,189	10,165
Amount	Mil. dol.	356,356	4,171	10,081	16,440	23,685	27,055	135,348	139,577
Home mortgage interest:									
Returns	1,000	37,692	560	1,493	2,402	3,411	3,779	16,104	9,943
Amount	Mil. dol.	340,476	4,110	9,965	16,243	23,406	26,768	133,594	126,392
Charitable cash contributions:									
Returns	1,000	38,567	574	1,724	2,591	3,465	3,671	15,855	10,687
Amount	Mil. dol.	122,875	899	2,741	4,567	6,243	7,163	36,253	65,009
Unreimbursed employee business expenses:									
Returns	1,000	15,546	75	437	1,064	1,621	1,706	7,070	3,572
Amount	Mil. dol.	68,497	206	1,780	4,491	7,026	7,260	28,829	18,906
Returns with statutory adjustments:									
Number of returns [2]	1,000	32,154	4,086	4,142	3,508	3,089	2,917	9,079	5,333
Amount of adjustments	Mil. dol.	98,047	5,740	5,751	6,387	6,151	6,401	24,559	43,057
Payments to IRAs: [4]									
Returns	1,000	3,331	111	248	421	427	428	1,094	602
Amount	Mil. dol.	10,029	257	506	1,040	1,138	1,315	3,410	2,363
Student loan interest deduction	1,000	7,527	368	755	1,030	1,075	972	2,784	544
Amount	Mil. dol.	4,399	182	317	515	628	596	1,913	248
Deduction for self-employment tax	1,000	15,920	2,980	2,697	1,688	1,229	1,111	3,525	2,691
Amount	Mil. dol.	21,109	1,255	2,053	1,696	1,362	1,365	5,131	8,246
Payments to Keogh plans	1,000	1,201	18	19	25	48	55	318	716
Amount	Mil. dol.	19,296	77	86	103	283	375	2,668	15,703

[1] After limitations. [2] Includes other deductions and adjustments, not shown separately. [3] Before limitation. [4] Individual Retirement Account.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 478. **Federal Individual Income Tax Returns—Selected Tax Credits: 2003 and 2004**

[**41,091 represents 41,091,000.** For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Percent change, 2003–04	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns	Amount
Total tax credits [1]	**41,091**	**41,996**	**41,694**	**52,367**	**1.5**	**24.7**
Child care credit	6,313	3,207	6,317	3,338	0.1	4.1
Earned income credit [2]	3,606	926	2,975	768	–17.5	–17.1
Foreign tax credit	4,145	5,806	4,700	6,758	13.4	16.4
General business credit	263	613	249	635	–5.4	3.7
Minimum tax credit	251	917	275	902	9.6	–1.6
Child tax credit [3]	25,672	22,788	25,989	32,300	1.2	41.7
Education credits	7,298	5,843	7,181	6,017	–1.6	3.0
Retirement savings contribution credit	5,297	1,034	5,289	1,012	–0.2	–2.2

[1] Includes credits not shown separately. [2] Represents portion of earned income credit used to offset income tax before credits. [3] Excludes refundable portion, which totaled $14.5 billion for 2004.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Fall issues.

Table 479. **Federal Individual Income Tax Returns by State: 2004**

[**133,093 represents 133,093,000. For tax year.** Data will not agree with data in other tables due to differing survey methodology used to derive state data]

State	Total number of returns (1,000)	Adjusted gross income (mil. dol)			Itemized deductions (mil. dol.)				Income tax (mil. dol.)
		Total [1]	Salary and wages	Net capital gain [2]	Total [1]	State and local income tax	Real estate tax	Interest paid	
U.S.	**133,093**	**6,745,102**	**4,917,552**	**451,494**	**1,014,809**	**202,314**	**132,678**	**372,320**	**832,385**
AL	1,910	80,885	60,102	3,723	10,259	1,699	446	3,476	8,607
AK	345	15,659	11,531	665	1,448	18	237	717	1,881
AZ	2,373	116,946	83,146	8,732	18,247	2,540	1,506	7,768	13,492
AR	1,136	44,374	32,902	2,116	5,259	1,200	243	1,490	4,505
CA	15,327	881,753	624,514	73,196	174,467	39,348	18,449	71,443	113,887
CO	2,110	114,780	82,079	9,486	18,702	3,130	1,534	9,589	14,003
CT	1,665	121,678	85,904	10,626	18,698	5,018	3,501	6,036	19,297
DE	396	21,274	15,102	1,355	2,817	661	219	1,144	2,610
DC	278	17,858	12,056	1,723	3,131	998	204	946	2,666
FL	8,173	415,063	262,773	47,235	54,906	1,796	8,027	21,854	55,276
GA	3,783	181,841	138,284	10,351	30,638	6,036	2,789	13,275	20,815
HI	606	28,114	20,084	1,992	4,277	980	196	1,960	3,109
ID	594	24,800	17,812	1,783	3,952	783	378	1,473	2,468
IL	5,763	312,952	228,116	21,421	43,252	5,847	8,257	16,575	40,695
IN	2,855	127,615	97,800	4,664	15,151	3,174	1,492	5,732	13,883
IA	1,334	58,022	43,144	2,286	7,318	1,738	819	2,168	5,929
KS	1,229	55,850	41,818	2,323	7,298	1,558	806	2,251	6,171
KY	1,758	72,675	54,957	2,897	9,686	2,697	728	3,118	7,506
LA	1,869	73,138	55,847	2,461	7,570	1,323	352	3,151	7,650
ME	619	26,305	19,062	1,521	3,552	920	527	1,120	2,698
MD	2,636	158,674	118,457	8,884	30,314	8,258	3,164	10,518	19,991
MA	3,061	192,413	137,406	15,652	29,050	7,331	4,534	10,368	27,013
MI	4,561	218,692	164,941	8,202	31,820	5,503	4,818	12,115	25,062
MN	2,408	128,345	95,761	6,596	20,479	5,187	2,149	7,817	15,424
MS	1,166	41,881	32,246	1,386	5,002	688	279	1,440	3,864
MO	2,586	114,809	85,445	5,063	15,267	3,140	1,515	5,126	12,640
MT	440	16,495	11,108	1,322	2,363	515	243	766	1,628
NE	809	35,717	26,551	1,917	4,785	994	651	1,386	3,823
NV	1,093	63,026	39,881	9,553	9,718	302	825	4,216	8,486
NH	643	35,041	26,127	2,514	4,457	360	1,118	1,807	4,377
NJ	4,107	264,918	199,029	14,730	45,119	9,800	10,347	13,916	37,548
NM	827	32,478	23,836	1,503	4,101	800	295	1,604	3,325
NY	8,625	509,011	359,826	45,111	87,796	28,546	13,533	21,255	72,289
NC	3,770	170,125	127,361	8,034	27,333	6,574	2,284	10,485	18,387
ND	305	12,162	8,774	562	969	130	147	276	1,252
OH	5,447	241,422	183,450	9,213	33,232	9,358	4,266	11,259	26,711
OK	1,476	60,731	43,736	3,181	7,931	1,835	552	2,260	6,479
OR	1,604	73,781	51,808	4,778	13,835	3,628	1,586	4,995	7,875
PA	5,811	278,531	207,054	13,125	35,607	7,590	5,978	11,986	33,211
RI	500	25,411	18,767	1,585	3,850	932	683	1,297	3,069
SC	1,844	76,865	56,796	3,966	11,683	2,461	856	5,009	7,793
SD	362	14,819	10,093	1,124	1,170	30	147	411	1,669
TN	2,607	114,815	87,191	6,677	12,184	309	1,088	4,741	13,253
TX	9,432	448,957	338,710	26,139	48,614	919	9,546	17,658	56,402
UT	996	44,972	33,823	2,533	8,487	1,535	591	3,004	4,388
VT	306	13,620	9,701	964	1,664	366	330	555	1,466
VA	3,491	197,533	146,928	11,204	30,787	6,734	3,486	12,498	24,698
WA	2,861	153,791	109,518	11,132	21,500	506	3,040	10,459	19,184
WV	748	28,133	21,411	749	2,286	593	126	751	2,733
WI	2,621	124,451	93,594	6,193	18,375	4,752	3,441	5,692	13,787
WY	244	12,319	7,831	1,597	1,115	44	78	398	1,565
Other [3]	1,580	49,583	53,353	5,747	3,289	1,130	272	966	5,843

[1] Includes other items, not shown separately. [2] Less loss. [3] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. government employees.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin,* Spring 2006, volume 25, no. 4.

Table 480. **Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 2000 to 2006**

[Refers to income after exclusions but before deductions for itemized or standard deductions and for personal exemptions. Tax liability is after reductions for tax credits. As a result of the tax credits, tax liability can be negative, which means that the taxpayer receives a payment from the government. The effective rate represents tax liability, which may be negative as a result of the tax credits, divided by stated income. The marginal tax rate is the percentage of the first additional dollar of income which would be paid in income tax. Tax credits which increase with income can result in negative marginal tax rates. Computations assume itemized deductions (in excess of floors) of 18 percent of adjusted gross income or the standard deduction, whichever is greater. All income is assumed to be from wages and salaries. Does not include social security and Medicare taxes imposed on most wages and salaries]

Adusted gross income	2000	2002	2003	2004	2005	2006
TAX LIABILITY (dol.)						
Single person, no dependents						
$5,000	[1]–353	[1]–376	[1]–382	[1]–383	[1]–383	[1]–383
$10,000	[1]391	[1]149	[1]126	[1]91	[1]46	[1]–7
$20,000	1,920	1,545	1,480	1,450	1,405	1,355
$30,000	3,270	2,940	2,883	2,868	2,845	2,818
$40,000	4,988	4,392	4,248	4,163	4,075	4,048
$50,000	7,284	6,606	6,298	6,213	6,115	5,983
$75,000	13,024	12,141	11,423	11,338	11,240	11,108
$100,000	19,233	18,015	16,852	16,719	16,571	16,368
Married couple, two dependents, with one spouse working:						
$5,000	[1]–2,000	[1]–2,000	[1]–2,000	[1]–2,000	[1]–2,000	[1]–412
$10,000	[1]–3,888	[1]–4,000	[1]–4,000	[1]–4,000	[1]–4,000	[1]295
$20,000	[1,3]–2,349	[1,3,4]–3,951	[1,4]–4,044	[1,4]–4,643	[1,4]–4,986	[1,4]1,867
$30,000	[1,3]475	[1,3,4]–1,065	[1,3,4]–2,158	[1,3,4]–2,359	[1,3,4]–2,810	[1,3,4]3,447
$40,000	[3]2,218	[3]1,223	[3]45	[3,4]–30	[3,4]–150	[3,4]5,333
$50,000	[3]3,470	[3]2,550	[3]1,545	[3]1,470	[3]1,350	[3]7,733
$75,000	[3]7,384	[3]5,961	[3]4,695	[3]4,650	[3]4,575	[3]13,732
$100,000	[3]13,124	[3]11,496	[3]9,070	[3]8,875	[3]8,630	[3]20,287
EFFECTIVE RATE (percent)						
Single person, no dependents:						
$5,000	[1]–7.1	[1]–7.5	[1]–7.6	[1]–7.7	[1]–7.7	[1]–7.7
$10,000	[1]3.9	[1]1.5	[1]1.3	[1]0.9	[1]0.5	[1]–0.1
$20,000	9.6	7.7	7.4	7.3	7	6.8
$30,000	10.9	9.8	9.6	9.6	9.5	9.4
$40,000	12.5	11.0	10.6	10.4	10.2	10.1
$50,000	14.6	13.2	12.6	12.4	12.2	12.0
$75,000	17.4	16.2	15.2	15.1	15	14.8
$100,000	19.2	18.0	16.9	16.7	16.6	16.4
Married couple, two dependents, with one spouse working:						
$5,000	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0
$10,000	[1]–38.9	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–39.3
$20,000	[1,3]–11.7	[1,3,4]–19.8	[1,4]–20.2	[1,4]–23.2	[1,4]–24.9	[1,4]–21.2
$30,000	[1,3]1.6	[1,3,4]–3.5	[1,3,4]–7.2	[1,3,4]–7.9	[1,3,4]–9.4	[1,3,4]–4.3
$40,000	[3]5.5	[3]3.1	[3]0.1	[3,4]–0.1	[3,4]–0.4	[3,4]1.6
$50,000	[3]6.9	[3]5.1	[3]3.1	[3]2.9	[3]2.7	[3]4.2
$75,000	[3]9.8	[3]7.9	[3]6.3	[3]6.2	[3]6.1	[3]6.9
$100,000	[3]13.1	[3]11.5	[3]9.1	[3]8.9	[3]8.6	[3]10.4
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
$5,000	–	–	–	[1]–7.7	[1]–7.7	[1]–7.7
$10,000	[1]22.7	[1]17.7	[1]17.7	[1]17.7	[1]17.7	[1]17.7
$20,000	15.0	15.0	15.0	15.0	15.0	15.0
$30,000	15.0	15.0	15.0	15.0	15.0	15.0
$40,000	28.0	27.0	25.0	25.0	15.0	15.0
$50,000	28.0	27.0	25.0	25.0	25.0	25.0
$75,000	28.0	27.0	25.0	25.0	25.0	25.0
$100,000	31.0	30.0	28.0	28.0	28.0	28.0
Married couple, two dependents, with one spouse working:						
$5,000	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0
$10,000	–	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0
$20,000	[1,3]21.1	[1,3,4]11.1	[1,4]11.1	[1,4]6.1	[1,4]6.1	[1,4]6.1
$30,000	[1]36.1	[1,3,4]31.1	[1,3,4]31.1	[1,3,4]36.1	[1,3,4]36.1	[1,3,4]36.1
$40,000	15.0	15.0	15.0	[3,4]15.0	[3,4]15.0	[3,4]15.0
$50,000	15.0	15.0	15.0	15.0	15.0	15.0
$75,000	28.0	27.0	15.0	15.0	15.0	15.0
$100,000	28.0	27.0	25.0	25.0	25.0	25.0

– Represents zero. [1] Includes effect from the refundable earned income credit. [2] Includes effect from the rate reduction credit. [3] Includes effect from the child tax credit. [4] Includes effect from the additional (refundable) child tax credit.

Source: U.S. Department of the Treasury, Office of Tax Analysis, unpublished data.

Table 481. **Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2006**

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 703, Section 14. See also headnote, Table 480]

Adusted gross income Constant **2000** dollars	**2000**	**2002**	**2003**	**2004**	**2005**	**2006**
REAL INCOME EQUIVALENT (dol.)						
$5,000	5,000	5,220	5,340	5,480	5,670	5,850
$10,000	10,000	10,450	10,690	10,970	11,340	11,710
$20,000	20,000	20,890	21,370	21,940	22,680	23,410
$30,000	30,000	31,340	32,060	32,910	34,020	35,120
$40,000	40,000	41,790	42,740	43,880	45,370	46,830
$50,000	50,000	52,240	53,430	54,850	56,710	58,540
$75,000	75,000	78,350	80,140	82,270	85,060	87,800
$100,000	100,000	104,470	106,850	109,700	113,410	117,070
TAX LIABILITY (dol.)						
Single person, no dependents:						
$5,000	[1]–353	[1]–376	[1]–382	[1]–390	[1]–399	[1]–412
$10,000	[1]391	[1]228	[1]248	[1]262	[1]283	[1]295
$20,000	1,920	1,679	1,686	1,741	1,807	1,867
$30,000	3,270	3,105	3,136	3,225	3,339	3,447
$40,000	4,988	4,788	4,809	4,958	5,166	5,333
$50,000	7,284	7,102	7,001	7,207	7,491	7,733
$75,000	13,024	12,883	12,476	12,828	13,302	13,732
$100,000	19,233	19,115	18,425	18,946	19,649	20,287
Married couple, 2 dependents with one spouse working:						
$5,000	[1]–2,000	[1]–2,088	[1]–2,136	[1]–2,192	[1]–2,268	[1]–2,340
$10,000	[1]–3,888	[1,4]–4,150	[1,4]–4,223	[1,4]–4,333	[1,4]–4,451	[1,4]–4,598
$20,000	[1,3]–2,349	[1,3,4]–3,852	[1,4]–3,893	[1,4]–4,525	[1,4]–4,823	[1,4]–4,963
$30,000	[1,3]475	[1,3,4]–649	[1,3,4]–1,518	[1,3,4]–1,456	[1,3,4]–1,561	[1,3,4]–1,518
$40,000	[3]2,218	[3]1,491	[3]456	[3]552	[3]656	[3]745
$50,000	[3]3,470	[3]2,826	[3]2,042	[3]2,172	[3]2,325	[3]2,465
$75,000	[3]7,384	[3]6,703	[3]5,327	[3]5,544	[3]5,812	[3]6,064
$100,000	[3]13,124	[3]12,486	[3]10,474	[3]10,864	[3]11,579	[3]12,214
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
$5,000	[1]–7.1	[1]–7.2	[1]–7.1	[1]–7.1	[1]–7.0	[1]–7.0
$10,000	[1]3.9	[1]2.2	[1]2.3	[1]2.4	[1]2.5	[1]2.5
$20,000	9.6	8.0	7.9	7.9	8.0	8.0
$30,000	10.9	9.9	9.8	9.8	9.8	9.8
$40,000	12.5	11.5	11.3	11.3	11.4	11.4
$50,000	14.6	13.6	13.1	13.1	13.2	13.2
$75,000	17.4	16.4	15.6	15.6	15.6	15.6
$100,000	19.2	18.3	17.2	17.3	17.3	17.3
Married couple, 2 dependents with one spouse working:						
$5,000	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0
$10,000	[1]–38.9	[1,4]–39.7	[1,4]–39.5	[1,4]–39.5	[1,4]–39.3	[1,4]–39.3
$20,000	[1,3]–11.7	[1,3,4]–18.4	[1,4]–18.2	[1,4]–20.6	[1,4]–21.3	[1,4]–21.2
$30,000	[1,3]1.6	[1,3,4]–2.1	[1,3,4]–4.7	[1,3,4]–4.4	[1,3,4]–4.6	[1,3,4]–4.2
$40,000	[3]5.5	[3]3.6	[3]1.1	[3]1.3	[3]1.4	[3]1.6
$50,000	[3]6.9	[3]5.4	[3]3.8	[3]4.0	[3]4.1	[3]4.2
$75,000	[3]9.8	[3]8.6	[3]6.6	[3]6.7	[3]6.8	[3]6.9
$100,000	[3]13.1	[3]12.0	[3]9.8	[3]9.9	[3]10.2	[3]10.4
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
$5,000	–	–	–	–	–	–
$10,000	[1]22.7	[1]17.7	[1]17.7	[1]17.7	[1]17.7	[1]1.7
$20,000	15.0	15.0	15.0	15.0	15.0	15.0
$30,000	15.0	15.0	15.0	15.0	15.0	15.0
$40,000	28.0	27.0	25.0	25.0	25.0	25.0
$50,000	28.0	27.0	25.0	25.0	25.0	25.0
$75,000	28.0	27.0	25.0	25.0	25.0	25.0
$100,000	31.0	30.0	28.0	28.0	28.0	28.0
Married couple, 2 dependents with one spouse working:						
$5,000	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0	[1]–40.0
$10,000	–	[4]–10.0	[4]–10.0	[4]–15.0	[4]–15.0	[4]–15.0
$20,000	[1,3]21.1	[1,3,4]11.1	[1,4]11.1	[1,4]6.1	[1,4]6.1	[1,4]6.1
$30,000	[1]36.1	[1,3,4]31.1	[1,3,4]31.1	[1,3,4]36.1	[1,3,4]36.1	[1,3,4]36.1
$40,000	15.0	15.0	15.0	15.0	15.0	15.0
$50,000	15.0	15.0	15.0	15.0	15.0	15.0
$75,000	28.0	27.0	15.0	15.0	15.0	15.0
$100,000	28.0	27.0	25.0	25.0	[3]30.1	[3]30.1

– Represents zero. [1] Includes effect from the refundable earned income credit. [2] Includes effect from the rate reduction tax credit. [3] Includes effect from the child tax credit. [4] Includes effect from the additional (refundable) child tax credit.

Source: U.S. Department of the Treasury, Office of Tax Analysis, unpublished data.

Table 482. **Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2006**

[**2,997 represents 2,997,000. For fiscal year ending in year shown.** See text, Section 8. Includes employees in U.S. territories and foreign countries. Data represent employees in active-duty status, including intermittent employees. Annual employment figures are averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency, and, as of November 1984, the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency]

Year	Employment						Payroll (mil. dol.)				
			Executive (1,000)					Executive			
	Total (1,000)	Percent of U.S. employed [1]	Total	Defense	Legislative (1,000)	Judicial (1,000)	Total	Total	Defense	Legislative	Judicial
1970 . . .	[2]2,997	3.81	2,961	1,263	29	7	27,322	26,894	11,264	338	89
1975 . . .	2,877	3.35	2,830	1,044	37	10	39,126	38,423	13,418	549	154
1980 . . .	[2]2,987	3.01	2,933	971	40	14	58,012	56,841	18,795	883	288
1985 . . .	3,001	2.80	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509
1990 . . .	[2]3,233	2.72	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787
1995 . . .	2,943	2.36	2,880	852	34	28	118,304	115,328	31,753	1,598	1,379
2000 . . .	[2]2,879	2.10	2,816	681	31	32	130,832	127,472	29,607	1,619	1,741
2001 . . .	2,704	1.97	2,641	672	30	33	131,964	128,502	28,594	1,682	1,780
2002 . . .	2,699	1.98	2,635	671	31	34	136,611	132,893	28,845	1,781	1,938
2003 . . .	2,743	1.99	2,677	669	31	34	143,380	139,506	29,029	1,908	1,966
2004 . . .	2,714	1.95	2,649	668	30	34	148,037	144,134	29,128	1,977	1,927
2005 . . .	2,709	1.91	2,645	671	30	34	152,222	148,275	29,331	2,048	1,900
2006 . . .	2,700	1.87	2,636	676	30	34	160,570	156,543	29,580	2,109	1,918

[1] Civilian employed only. See Table 569, Section 12. [2] Includes temporary census workers.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly; and unpublished data. See Internet site <http://www.opm.gov/feddata>.

Table 483. **Full-Time Federal Civilian Employment—Employees and Average Pay-by-Pay System: 1990 to 2006**

[**As of March 31 (2,036 represents 2,036,000).** Excludes employees of Congress and federal courts, maritime seamen of Department of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Pay system	Employees (1,000)				Average annual pay (dol.)			
	1990	**2000**	**2005**	**2006**	**1990**	**2000**	**2005**	**2006**
Total, excluding postal. . .	**2,036**	**1,671**	**1,754**	**1,740**	**31,174**	**50,429**	**63,058**	**65,253**
General Schedule	1,506	1,216	1,248	1,243	31,239	49,428	62,076	64,305
Wage System	369	205	186	185	26,565	37,082	43,907	45,522
Other	161	250	320	312	41,149	66,248	78,003	80,756
Postal pay system [1]	761	788	705	696	29,923	37,627	45,123	46,807

[1] Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <http://www.usps.com/financials/cspo/welcome.htm>; Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations,* annual.

Source: Except as noted, U.S. Office of Personnel Management, "Pay Structure of the Federal Civil Service," annual (publication discontinued); and unpublished data. See Internet site <http://www.opm.gov/feddata/>.

Table 484. **Paid Civilian Employment in the Federal Government by State: 2000 and 2004**

[**As of December 31. In thousands (2,766 represents 2,766,000).** Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

State	**2000**	**2004**	State	**2000**	**2004**	State	**2000**	**2004**
U.S. [1] . . .	**2,766**	**2,759**	KY	30	31	OH	84	77
AL	48	49	LA	33	32	OK	43	43
AK	14	14	ME	13	14	OR	29	28
AZ	43	47	MD	130	130	PA	107	103
AR	20	20	MA	53	50	RI	10	10
CA	248	239	MI	58	55	SC	26	26
CO	51	51	MN	34	33	SD	9	10
CT	21	19	MS	24	23	TN	50	49
DE	5	5	MO	54	53	TX	162	168
DC	181	187	MT	11	12	UT	30	32
FL	113	123	NE	15	15	VT	6	6
GA	89	90	NV	13	15	VA	145	146
HI	23	25	NH	8	8	WA	62	64
ID	11	11	NJ	62	61	WV	18	19
IL	94	87	NM	25	26	WI	30	29
IN	37	35	NY	134	126	WY	6	6
IA	18	18	NC	57	57			
KS	25	25	ND	8	8			

[1] Includes employees outside the United States and in states not specified, not shown separately.

Source: U.S. Office of Personnel Management, "Employment by Geographic Area," biennial, (publication discontinued); and unpublished data. See Internet site: <http://www/opm.gov/feddata/>.

Table 485. **Federal Civilian Employment by Branch and Agency: 1990 to 2006**

[**For years ending September 30. Annual averages of monthly figures**. Excludes Central Intelligence Agency, National Security Agency; the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency]

Agency	1990	1995	2000	2004	2005	2006
Total, all agencies	**3,128,267**	**2,920,277**	**2,708,101**	**2,714,140**	**2,708,753**	**2,700,007**
Legislative Branch	37,495	33,367	31,157	30,420	30,303	30,067
Judicial Branch	23,605	28,993	32,186	34,224	33,690	33,834
Executive Branch	3,067,167	2,857,917	2,644,758	2,649,496	2,644,764	2,636,106
Executive Office of the President	1,731	1,573	1,658	1,732	1,736	1,709
Executive departments	2,065,542	1,782,834	1,592,200	1,688,152	1,689,914	1,689,351
State	25,288	24,859	27,983	33,013	33,808	33,968
Treasury	158,655	155,951	143,508	117,344	114,194	112,000
Defense	1,034,152	832,352	676,268	668,009	670,790	676,452
Justice	83,932	103,262	125,970	103,536	105,102	106,159
Interior	77,679	76,439	73,818	74,500	73,599	71,593
Agriculture	122,594	113,321	104,466	106,186	104,989	101,887
Commerce [1]	69,920	36,803	47,652	37,641	38,927	40,335
Labor	17,727	16,204	16,040	16,095	15,599	15,434
Health & Human Services [2]	123,959	59,788	62,605	61,495	60,944	60,756
Housing & Urban Development	13,596	11,822	10,319	10,411	10,086	9,814
Transportation [3]	67,364	63,552	63,598	57,748	55,975	53,573
Energy	17,731	19,589	15,692	15,265	15,050	14,838
Education	4,771	4,988	4,734	4,482	4,429	4,257
Veterans Affairs	248,174	263,904	219,547	233,501	236,363	236,938
Homeland Security [3]	(X)	(X)	(X)	148,927	149,977	151,771
Independent agencies [4]	999,894	1,073,510	1,050,900	959,612	953,113	945,046
Board of Governors Federal Reserve System	1,525	1,704	2,372	1,820	1,851	1,869
Environmental Protection Agency	17,123	17,910	18,036	17,975	17,964	18,166
Equal Employment Opportunity Commission	2,880	2,796	2,780	2,513	2,421	2,285
Federal Communications Commission	1,778	2,116	1,965	2,024	1,936	1,857
Federal Deposit Insurance Corporation	17,641	14,765	6,958	5,416	4,998	4,583
Federal Trade Commission	988	996	1,019	1,081	1,046	1,027
General Services Administration	20,277	16,500	14,334	12,764	12,685	12,460
National Archives & Records Administration	3,120	2,833	2,702	3,029	3,048	3,051
National Aeronautics & Space Administration	24,872	21,635	18,819	19,105	19,105	18,448
National Labor Relations Board	2,263	2,050	2,054	1,934	1,822	1,832
National Science Foundation	1,318	1,292	1,247	1,327	1,325	1,325
Nuclear Regulatory Commission	3,353	3,212	2,858	3,124	3,230	3,297
Office of Personnel Management	6,636	4,354	3,780	3,409	4,333	4,954
Peace Corps	1,178	1,179	1,065	1,105	1,064	1,075
Railroad Retirement Board	1,772	1,544	1,176	1,110	1,010	1,004
Securities & Exchange Commission	2,302	2,852	2,955	3,632	3,933	3,760
Small Business Administration	5,128	5,085	4,150	3,520	4,288	6,148
Smithsonian Institution	5,092	5,444	5,065	5,034	4,981	4,953
Social Security Administration [2]	(X)	66,850	64,474	65,215	65,861	64,884
Tennessee Valley Authority	28,392	16,545	13,145	13,078	12,721	12,624
U.S. Information Agency	8,555	7,480	2,436	2,303	2,212	2,144
U.S. International Development Cooperation Agency	4,698	3,755	2,552	2,547	2,644	2,723
U.S. Postal Service	816,886	845,393	860,726	775,834	767,972	760,039

X Not applicable. [1] Includes enumerators for the 1990 and 2000 census. [2] Sizeable changes in 1995 due to the Social Security Administration which was separated from the Department of Health and Human Services to become an independent agency effective April 1995. [3] See text, Section 10, concerning the development of the Department of Homeland Security. [4] Includes agencies with fewer than 1,000 employees in 2005, not shown separately.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends,* bimonthly. See Internet site <http://www.opm.gov/feddata/>.

Table 486. **Federal Employees—Summary Characteristics: 1990 to 2005**

[**As of September 30. In percent, except as indicated.** For civilian employees, excluding U.S. Postal Service employees]

Characteristics	1990	1995	1999	2000	2001	2002	2003	2004	2005
Average age (years) [1]	42.3	44.3	45.9	46.3	46.5	46.5	46.7	46.8	46.9
Average length of service (years) [1]	13.4	15.5	16.9	17.1	17.1	16.8	16.8	16.6	16.4
Retirement eligible: [2]									
Civil Service Retirement System	8	10	15	17	19	23	27	30	33
Federal Employees Retirement System	3	5	10	11	10	11	12	13	13
Bachelor's degree or higher	35	39	40	41	41	41	41	42	43
Sex: Male	57	56	55	55	55	55	55	56	56
Female	43	44	45	45	45	45	45	44	44
Race and national origin:									
Total minorities	27.4	28.9	30.0	30.4	30.6	30.8	31.1	31.4	31.7
Black	16.7	16.8	17.0	17.1	17.1	17.0	17.0	17.0	17.0
Hispanic	5.4	5.9	6.5	6.6	6.7	6.9	7.1	7.3	7.4
Asian/Pacific Islander	3.5	4.2	4.5	4.5	4.6	4.7	4.8	5.0	5.1
American Indian/Alaska Native	1.8	2.0	2.2	2.2	2.2	2.2	2.1	2.1	2.1
Disabled	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Veterans preference	30.0	26.0	25.0	24.0	24.0	23.0	22.0	22.0	22.0
Vietnam era veterans	17.0	17.0	14.0	14.0	13.0	13.0	13.0	12.0	11.0
Retired military	4.9	4.2	3.9	3.9	4.2	4.4	4.6	4.9	5.4
Retired officers	0.5	0.5	0.5	0.5	0.6	0.7	0.8	0.9	1.0

[1] For full-time permanent employees. [2] Represents full-time permanent employees under the Civil Service Retirement System (excluding hires since January 1984), and the Federal Employees Retirement System (since January 1984).

Source: U.S. Office of Personnel Management, Office of Workforce Information, *The Fact Book, Federal Civilian Workforce Statistics,* annual. See Internet site <http://www.opm.gov/feddata/>.

Table 487. **Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2006**

[**As of Sept. 30**. Covers total employment for only Executive branch agencies participating in OPM's Central Personnel Data File (CPDF). For information on the CPDF, see <http://www.opm.gov/feddata/acpdf.pdf>]

Pay system	1990	1995	2000	2004	2005	2006
All personnel [1]	**2,150,359**	**1,960,577**	**1,755,689**	**1,851,349**	**1,856,966**	**1,848,339**
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,270,366	1,267,922	1,254,308
General schedule and related	1,218,188	1,101,108	961,261	972,737	973,767	948,740
Grades 1 to 4	132,028	79,195	55,067	48,798	46,671	43,450
Grades 5 to 8	337,453	288,755	239,128	231,765	227,387	219,168
Grades 9 to 12	510,261	465,908	404,649	405,825	408,111	399,400
Grades 13 to 15	238,446	267,250	262,417	286,349	291,598	286,722
Total executives/senior pay levels	9,337	13,307	14,332	16,337	16,409	16,118
Wage pay system	244,220	186,184	146,075	134,821	135,383	133,942
Other pay systems	91,101	94,091	103,168	146,471	142,363	155,508
Black	356,867	327,302	298,701	313,099	315,644	317,697
General schedule and related	272,657	258,586	241,135	244,736	246,691	246,248
Grades 1 to 4	65,077	41,381	26,895	20,797	19,774	18,326
Grades 5 to 8	114,993	112,962	99,937	95,798	94,655	93,717
Grades 9 to 12	74,985	79,795	82,809	88,813	90,809	91,869
Grades 13 to 15	17,602	24,448	31,494	39,328	41,453	42,336
Total executives/senior pay levels	479	942	1,180	1,238	1,270	1,218
Wage pay system	72,755	55,637	42,590	37,798	37,666	37,378
Other pay systems	10,976	12,137	13,796	29,327	30,017	32,853
Hispanic	115,170	115,964	115,247	135,533	138,507	138,596
General schedule and related	83,218	86,762	89,911	102,612	104,927	105,236
Grades 1 to 4	15,738	11,081	8,526	7,969	7,768	6,854
Grades 5 to 8	28,727	31,152	31,703	34,380	33,653	33,834
Grades 9 to 12	31,615	34,056	36,813	43,868	46,268	46,951
Grades 13 to 15	7,138	10,473	12,869	16,395	17,238	17,597
Total executives/senior pay levels	154	382	547	656	682	699
Wage pay system	26,947	22,128	16,926	15,915	15,945	15,822
Other pay systems	4,851	6,692	7,863	16,350	16,953	16,839
American Indian, Alaska Native, Asian, and Pacific Islander	115,476	122,621	116,905	132,351	134,893	136,593
General schedule and related	81,499	86,768	86,074	96,014	97,866	97,870
Grades 1 to 4	15,286	11,854	9,340	8,528	8,357	7,877
Grades 5 to 8	24,960	26,580	25,691	27,601	27,417	26,986
Grades 9 to 12	31,346	33,810	33,167	37,172	38,276	38,492
Grades 13 to 15	9,907	14,524	17,876	22,713	23,816	24,515
Total executives/senior pay levels	148	331	504	760	804	873
Wage pay system	24,927	21,553	17,613	16,760	16,938	16,728
Other pay systems	8,902	13,969	12,714	18,817	19,285	21,122

[1] Beginning 2006, includes persons classified as multiracial, not shown separately.

Source: U.S. Office of Personnel Management, Central Personnel Data File.

Table 488. **Area of Federally Owned Buildings in the United States by State: 2005**

[**3,200.1 represents 3,200,100,000. As of September 30.** For executive branch agencies. For data on federal land by state, see Table 349]

State	Total building area [1] (mil. sq. ft)	Owned building area (mil. sq. ft)	Leased building area (mil. sq. ft.)	State	Total building area [1] (mil. sq. ft)	Owned building area (mil. sq. ft)	Leased building area (mil. sq. ft.)
U.S. [2]	**3,200.1**	**2,819.5**	**379.8**	MO	57.2	48.1	9.1
AL	59.4	53.5	5.9	MT	17.3	14.8	2.5
AK	55.9	50.8	5.1	NE	16.3	13.8	2.5
AZ	61.3	56.4	4.8	NV	34.4	31.7	2.7
AR	24.4	21.5	2.9	NH	4.6	3.3	1.3
CA	385.3	355.7	29.5	NJ	55.6	46.4	9.3
CO	62.9	54.5	8.4	NM	63.6	58.4	5.2
CT	18.9	17.0	1.8	NY	117.5	98.3	19.2
DE	8.3	7.8	0.5	NC	94.3	86.9	7.4
DC	91.1	68.4	22.7	ND	21.5	20.1	1.5
FL	132.5	115.6	16.7	OH	78.5	69.9	8.6
GA	125.9	112.7	13.2	OK	65.4	56.9	8.5
HI	61.3	60.0	1.3	OR	26.5	22.1	4.4
ID	20.7	17.8	3.0	PA	89.1	76.1	13.1
IL	89.7	81.0	8.7	RI	14.2	13.5	0.7
IN	36.3	31.7	4.5	SC	66.2	63.0	3.3
IA	16.3	12.5	3.8	SD	19.1	15.9	3.2
KS	45.5	41.1	4.3	TN	73.9	67.8	6.1
KY	55.8	51.5	4.3	TX	211.0	184.7	26.3
LA	47.8	41.4	6.4	UT	36.0	31.7	4.3
ME	13.4	11.9	1.6	VT	4.1	2.7	1.4
MD	135.3	112.8	22.5	VA	184.9	155.9	29.0
MA	41.0	34.9	6.0	WA	93.7	85.9	7.8
MI	35.7	28.7	6.9	WV	21.7	18.3	3.5
MN	22.8	19.4	3.4	WI	26.8	21.9	5.0
MS	38.5	35.0	3.5	WY	14.7	13.8	0.9

[1] Includes otherwised managed square feet, not shown separately. [2] Includes location not reported, not shown separately.

Source: U.S. General Services Administration, Federal Real Property Council, *Federal Real Property Report*, June 2006 (revised since issued).